

Palmetto of Richland County, LLC
Elgin, South Carolina

Original Cost Less Depreciation and Initial Property
Records for Wastewater Assets Acquired from the City of
Columbia, South Carolina

As of

February 28, 2013



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March 15, 2013

Mr. Mark S. Daday
Chief Financial Officer
Ni America
10913 Metronome Dr.
Houston, Texas 77043

Dear Mr. Daday:

Tangibl has completed an original cost less depreciation study and developed the initial property record balances as of February 28, 2013 for the wastewater assets acquired by Palmetto of Richland County, LLC from the City of Columbia. The study involved discounting the reproduction costs developed by Joel E Wood and Associates to original cost and depreciating the balances using the service lives in place at Palmetto Utilities, Inc.

The balance of this report includes a description of the methods and procedures used in the study and the resulting original cost less depreciation and the initial property records for the acquired system. Summary results and beginning balance sheet amounts related to fixed assets are also included.

Sincerely,

A handwritten signature in black ink, appearing to read "Donald J. Clayton".

Donald J. Clayton, P.E.
Principal

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PALMETTO OF RICHLAND COUNTY, LLC

ORIGINAL COST LESS DEPRECIATION AND INITIAL PROPERTY RECORDS FOR
WASTEWATER ASSETS ACQUIRED FROM THE CITY OF COLUMBIA, SOUTH
CAROLINA

AS OF

FEBRUARY 28, 2013

SECTION 1. METHODS USED IN THE STUDY

BACKGROUND

Palmetto Utilities of Richland County, LLC (the Company) has acquired certain wastewater collections facilities owned by the City of Columbia, South Carolina. The facilities serve 10,990 customers in Richland County, South Carolina and consist of services, gravity and force mains and lift stations.

The beginning inventory for the property records was taken from the Joel E. Wood & Associates, L.L.C. report dated January 9, 2013 (Wood Report). The Wood Report developed the Reproduction Cost as of October 30, 2012 and provided details of the acquired facilities by subdivision and lift station. For the purposes of this study it was assumed that there were no changes to the inventory between October 30, 2012 (the as-of date of the Wood Report) and February 28, 2013 (the as-of date of this study).

ORIGINAL COST

The Original Cost resulting from the study was developed by trending the reproduction costs by subdivision or lift station from the Wood report backward to the dates each subdivision was placed in service. The initial in-service date for each subdivision and lift station was supplied by the Company. In those cases where the initial in-service date resulted in an age older than the service used for the account, it was assumed that a replacement was made as of the age equal to the service life. The Consumer Price Index (CPI) through December 31, 2012 was the basis for the trend factors used to develop the original cost as of February 28, 2013.

The trend factors used to develop the original cost in the study are, as follows:

In-service <u>Year</u>	Trend <u>Factor</u>
2012	1.000000
2011	0.979505
2010	0.949533
2009	0.934209

<u>In-service Year</u>	<u>Trend Factor</u>
2008	0.937545
2007	0.902878
2006	0.877874
2005	0.850441
2004	0.822572
2003	0.801235
2002	0.783381
2001	0.771188
2000	0.749851
1999	0.725466
1998	0.709789
1997	0.698903
1996	0.683227
1995	0.663631
1994	0.645342
1993	0.62923
1992	0.610941
1991	0.593088
1990	0.569138
1989	0.539962
1988	0.515142
1987	0.494675
1986	0.477257
1985	0.468548
1984	0.452436
1983	0.433712
1982	0.420213
1981	0.395827
1980	0.358814
1979	0.316139
1978	0.283916
1977	0.263885
1976	0.247773
1975	0.234274
1974	0.214679
1973	0.193341
1972	0.18202
1971	0.176359
1970	0.168956

ANNUAL AND ACCUMULATED DEPRECIATION

The annual and accumulated depreciation amounts related to original cost were based on the service lives currently used by Palmetto Utilities, Inc., as follows:

<u>Account</u>	<u>Service Life</u>
360.21 Collection sewer - Force - PVC	30 Years
360.21 Collection sewer - Force – DIP	30 Years
361.21 Collection Sewer – Gravity – PVC	45 Years
361.21 Collection Sewer – Gravity – DIP	45 Years
361.23 Collection Sewer – Gravity –Manholes	30 Years
363.21 Services to Customers	38 Years
354.3 Pumping Plant – Structs. and Improvs.	32 Years
371.3 Pumping Plant – Pumping Equipment	18 Years

Annual depreciation rates were developed using the following formula:

$$\text{Annual Depreciation Rate} = 1 / \text{Service Life}$$

To develop the accrued depreciation factors the following formula was used:

$$\text{Accrued Factor} = \text{Age in Months} / \text{Service Life in Months}$$

FUNDS PENDING REGULATORY OUTCOME

The current cost (or reproduction cost) of tap fees paid to the City of Columbia by the acquired customers were estimated by multiplying the number of customers acquired or 10,990 by the current tap fee of \$3,940. This resulted in a reproduction cost of \$43.3 million. The reproduction cost of the tap fee was then apportioned to the individual property items using the reproduction cost from the Wood Report. Since the regulatory treatment of these tap fees has yet to be determined they have been designated as Funds Pending Regulatory Outcome (FPRO). The original cost and accumulated amortization of FPRO was determined in a manner similar to the original cost and accumulated depreciation of the underlying plant in service.

TAX DEPRECIATION

In addition to the book depreciation amounts, tax depreciation and deferred taxes were calculated using tax lives and the straight line method similar to the current method used by Palmetto Utilities, Inc.

The following tax lives were used.

<u>Plant Category</u>	<u>Tax Life</u>
Collection System	25 years
Lift Stations	15 Years

Deferred taxes were calculated using a composite state and federal tax rate of 37.3%.

SECTION 2. RESULTS OF THE STUDY

DESCRIPTION OF RESULTS

The results of the study as of February 28, 2013 are summarized in Table 1 on page 2-2. The development of the Original Cost and Accumulated Depreciation amounts related to plant in service is shown in Table 2 beginning on page 2-4. The Original Cost and Accumulated amortization of FPRO is shown in Table 3 beginning on Page 2-11. The initial property records related to original cost as of February 28, 2013 are shown in Table 4 beginning on page 2-18. The initial property records related to FPRO as of February 28, 2013 are shown in Table 5 beginning on page 2-23.

Palmetto of Richland County, LLC

Table 1., Summary of Plant, Funds Pending Regulatory Outcome, Book Depreciation, Tax Depreciation and Deferred Taxes as of February 28, 2013

	Book Depreciation Forecast - Existing Plant				
	Balance at 2-28-13	2014	2015	2016	2017
Per Books					
Utility Property					
Plant in Service	\$ 29,960,493.63	\$ 685,365	\$ 821,165	\$ 819,770	\$ 814,117
Plant in Service	<u>(11,943,906.79)</u>				
Accumulated Depreciation - Plant in Service					784,130
Net Plant	18,016,586.84				
Funds Pending Regulatory Outcome					
Funds Pending Regulatory Outcome	(27,319,043.85)	(624,940)	(748,768)	(747,496)	(742,341)
Accumulated Amortization - FPRO	<u>(10,890,877.59)</u>				(714,998)
Net Funds Pending Regulatory Outcome	(16,428,166.26)				
Net Plant Less FPRO	\$ 1,588,420.58	\$ 60,425	\$ 72,397	\$ 72,274	\$ 71,776
					69,132

Palmetto of Richland County, LLC

Table 1., Summary of Plant, Funds Pending Regulatory Outcome, Book Depreciation, Tax Depreciation and Deferred Taxes as of February 28, 2013

	Tax Depreciation Forecast - Existing Plant			
	Balance at 2-28-13	2013	2014	2015
				2016
Tax Depreciation and Deferred Taxes				
Net Book Basis				
Plant in Service	\$ 18,016,586.84			
Funds Pending Regulatory Outcome	(16,428,166.26)			
Total Net Book Basis	1,588,420.58			
Tax Basis				
Plant in Service	18,000,000.00			
Funds Pending Regulatory Outcome	-			
Total Tax Basis	18,000,000.00			
Accumulated Tax Depreciation				
Plant in Service	-			
Funds Pending Regulatory Outcome	-			
Total Accumulated Tax Depreciation	-			
Net Tax Basis				
Plant in Service	18,000,000.00			
Funds Pending Regulatory Outcome	-			
Total Net Tax Basis	18,000,000.00			
Tax Depreciation and Deferred Taxes				
Basis for Deferred Taxes				
Plant in Service	16,586.84			
Funds Pending Regulatory Outcome	(16,428,166.26)			
Total Basis for Deferred Taxes	(16,411,579.42)			
Accumulated Deferred Taxes				
Plant in Service	6,186.89			
Funds Pending Regulatory Outcome	(6,127,706.02)			
Total Accumulated Deferred Taxes	\$ 6,121,519.12			

Palmetto of Richland County, LLC

Table 2. Development of Original Cost and Accumulated Depreciation as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Reproduction Cost (5)	Original Cost (7)	Age at 2/28/2013 (8)	Service Life (9)	Accrued Factor (10)	Accrued Depc. (11)	OCLD (12)
360.2	Collection Sewers - Force PVC - 21'2" to 30"	BRADFORD PARK HOLLY RIDGE PHASE I, II, III LONGTOWN OUTFALL	4/1/1985 2/1/1995 12/1/2002	47,160.00 3,400.00 6,653,531	22,056.73 2,256.35 20,673.43	335.00 217.00 123.00	30	0.93056 0.69278 0.34167	20,582.23 1,393,08 7,063.42	1,534.50 898,27 13,610.01
360.2	Collection Sewers - Force PVC - 21'2" to 30"	LONGTOWN OUTFALL BROOKHAVEN	12/1/2002 10/1/2005	58,658.00 1,040.00	7,073,381 0,850,441	45,481.54 884.46	30	0.34167 0.24722	15,539.53 2,184.66	29,942.01 685,180
360.2	Collection Sewers - Force PVC - 21'2" to 30"	BROOKHAVEN	10/1/2005	3,340.00	0,850,441	2,840.47	30	0.24722	702.23	2,184.24
360.2	Collection Sewers - Force PVC - 21'2" to 30"	EAGLE GLEN PHASE IV	10/7/2006	5,610.00	0,877,874	4,924.88	77.00	0.21389	1,053.38	3,871.50
360.2	Collection Sewers - Force PVC - 21'2" to 30"	HIGHLANDS FORCE MAIN RELOCATE HERITAGE FOREST PHASE II, III, IV RICHLAND NORTH EAST INDUSTRIAL	10/1/1995 11/12/2007 4/1/2011	39,980.00 39,980.00 235,656.00	0,683,631 0,683,631 0,979,505	26,151.87 36,079.01 230,826.23	299.00 74.00 23.00	0.58056 0.20556 0.05389	15,395.58 7,416.24 14,747.23	11,123.13 26,682.77 216,079.00
361.2	Collection Sewers - Gravity DIP - 8" to 24"	SPRING VALLEY SUBDIVISION RAINSBOROUGH BRAFORD PARK FISHER WOOD PHASE LOST TREE	9/1/1974 2/1/1985 4/1/1986 9/1/1987	1,882.00 1,550.00 4702.548 2,868.00	0,21467.79 0,35881.14 4,985.848 0,47725.57	398.73 559.75 328.92 1,340.14	462.00 357.00 335.00 323.00	0.73519 0.62037 0.59815 0.56687	411.52 204.05 901.60 1,781.97	57.74 148.23 124.87 1,382.66
361.2	Collection Sewers - Gravity DIP - 8" to 24"	ROSE CREEK SUBDIVISION	1/1/1987	17,511.00	0,49467.57	8,682.26	306.00	4.58667	4,908.61	3,793.65
361.2	Collection Sewers - Gravity DIP - 8" to 24"	ROSE CREEK SUBDIVISION	9/1/1987	430,514.00	0,49467.57	212,945.65	306.00	4.58667	120,679.67	92,294.68
361.2	Collection Sewers - Gravity DIP - 8" to 24"	KITCHENAID	7/1/1988	1,980.00	0,515142	1,019.98	255.00	4.54815	559.10	460.88
361.2	Collection Sewers - Gravity DIP - 8" to 24"	KITCHENAID	7/1/1988	62,400.00	0,515142	32,114.84	265.00	4.54815	17,620.13	14,524.71
361.2	Collection Sewers - Gravity DIP - 8" to 24"	TIMBERVALLE	5/1/1989	7,535.00	0,5389862	4,058.62	285.00	4.52963	2,154.86	1,913.76
361.2	Collection Sewers - Gravity DIP - 8" to 24"	WHITEHURST PHASE I, I, IB	12/1/1989	4,914.00	0,5389862	2,632.32	284.00	4.52963	1,384.41	1,247.91
361.2	Collection Sewers - Gravity DIP - 8" to 24"	WINSLOW SUBDIVISION	2/1/1982	4,125.00	0,610941	2,633.38	279.00	4.51667	1,370.91	1,292.47
361.2	Collection Sewers - Gravity DIP - 8" to 24"	WINSLOW SUBDIVISION	2/1/1982	42,705.00	0,610941	26,089.25	253.00	4.51667	11,180.73	1,339.40
361.2	Collection Sewers - Gravity DIP - 8" to 24"	COURT LAND	3/1/1982	2,166.00	0,610941	1,268.64	252.00	4.51667	600.43	695.21
361.2	Collection Sewers - Gravity DIP - 8" to 24"	SPIARKLE BERRY LANE	8/1/1994	24,336.00	0,645342	17,507.05	223.00	4.41296	6,495.60	9,219.45
361.2	Collection Sewers - Gravity DIP - 8" to 24"	MAGNOLIA HALL	10/1/1994	3,120.00	0,645342	2,013.47	221.00	4.41296	824.03	1,189.44
361.2	Collection Sewers - Gravity DIP - 8" to 24"	DIAMANT BOART AMERICA	10/1/1994	2,165.00	0,645342	1,037.61	217.00	4.41296	551.63	551.63
361.2	Collection Sewers - Gravity DIP - 8" to 24"	HOLLY RIDGE PHASE I, I, III	12/1/1995	74,139.00	0,653,631	49,200.96	213.00	4.39444	19,407.05	29,733.91
361.2	Collection Sewers - Gravity DIP - 8" to 24"	WINCHESTER SUBDIVISION	6/1/1995	8,229.00	0,653,631	5,451.02	212.00	4.39529	2,143.96	3,317.06
361.2	Collection Sewers - Gravity DIP - 8" to 24"	CRESCENT LAKE SECTION 1 & 2	7/1/1995	2,808.00	0,653,631	1,853.48	208.00	4.38519	717.78	1,145.70
361.2	Collection Sewers - Gravity DIP - 8" to 24"	COTTONWOOD	5/1/1995	10,023.00	0,683,227	6,847.98	202.00	4.41274	2,561.65	4,226.33
361.2	Collection Sewers - Gravity DIP - 8" to 24"	PICKWICK PLACE	8/1/1995	4,485.00	0,704,217	3,054.42	195.00	4.38652	1,129.24	1,935.03
361.2	Collection Sewers - Gravity DIP - 8" to 24"	CARRIGE OAKS PHASE	6/1/1995	3,900.00	0,704,789	2,768.18	179.00	4.32778	907.35	1,880.83
361.2	Collection Sewers - Gravity DIP - 8" to 24"	RICHLAND SCHOOLS	6/1/1998	9,300.00	0,704,789	5,034.54	171.00	4.31296	5,674.77	5,674.77
361.2	Collection Sewers - Gravity DIP - 8" to 24"	WINDERMERE PHASE	12/1/1998	702.00	0,725,616	509.28	159.28	4.31296	159.39	349.89
361.2	Collection Sewers - Gravity DIP - 8" to 24"	MAYWOOD PHASE II	2/1/1998	780.00	0,725,616	555.86	165.00	4.30741	173.95	391.91
361.2	Collection Sewers - Gravity DIP - 8" to 24"	ASHLEY RIDGE PHASE 1	5/1/1998	11,776.00	0,725,616	6,544.54	162.00	4.30533	2,593.36	4,424.67
361.2	Collection Sewers - Gravity DIP - 8" to 24"	BRANDON HALL	2/1/2000	5,733.00	0,749,851	4,288.90	157.00	4.28074	1,249.87	3,049.03
361.2	Collection Sewers - Gravity DIP - 8" to 24"	ASHLEY PLACE PHASE 1 THRU 3	2/1/2000	8,900.00	0,749,851	2,924.42	153.00	4.28333	828.59	828.59
361.2	Collection Sewers - Gravity DIP - 8" to 24"	REMINGTON RIDGE	6/1/2000	19,110.00	0,763,381	14,970.41	123.00	4.22778	3,409.93	11,560.48
361.2	Collection Sewers - Gravity DIP - 8" to 24"	FIRST CAROLINA BAPTIST	8/1/2000	4,444.00	0,749,851	3,714.01	151.00	4.27963	1,038.55	2,675.46
361.2	Collection Sewers - Gravity DIP - 8" to 24"	SUMMIT CENTER	12/1/2000	18,179.00	0,749,851	13,631.54	147.00	4.22722	3,710.81	9,920.73
361.2	Collection Sewers - Gravity DIP - 8" to 24"	PLANTATION PARK PHASE 1 & C II	1/1/2001	18,993.00	0,758,225	13,647.66	147.00	4.21667	1,036.81	3,965.39
361.2	Collection Sewers - Gravity DIP - 8" to 24"	LONGTOWN OUTFALL	1/27/2002	1,871.20	0,801,235	1,817.20	112.00	4.22741	576.90	1,440.30
361.2	Collection Sewers - Gravity DIP - 8" to 24"	WILLOW LAKES PHASE VI - A	1/1/2003	4,361.00	0,801,235	3,494.18	112.00	4.22778	125.61	2,769.46
361.2	Collection Sewers - Gravity DIP - 8" to 24"	WILLOW LAKES PHASE VI - A	1/1/2003	12,480.00	0,801,235	9,989.41	112.00	4.20741	2,331.81	7,905.41
361.2	Collection Sewers - Gravity DIP - 8" to 24"	HOMESTEAD	1/21/2004	64,077.00	0,825,275	52,707.94	108.00	4.22778	3,409.93	42,068.74
361.2	Collection Sewers - Gravity DIP - 8" to 24"	LONG CREEK SUBDIVISION	5/1/2005	8,148.00	0,830,441	6,929.39	94.00	4.17407	1,206.23	5,723.16
361.2	Collection Sewers - Gravity DIP - 8" to 24"	LOVETT OUTFALL	6/1/2005	46,326.00	0,833,381	36,125.00	123.00	4.22778	8,286,626	8,218.10
361.2	Collection Sewers - Gravity DIP - 8" to 24"	WILLOW LAKES PHASE VI - A	6/1/2005	6,318.00	0,833,381	5,082.20	117.00	4.21667	1,036.81	3,965.39
361.2	Collection Sewers - Gravity DIP - 8" to 24"	DEER CREEK PHASE II	1/1/2005	8,286.00	0,833,381	6,647.18	116.00	4.22741	576.90	1,440.30
361.2	Collection Sewers - Gravity DIP - 8" to 24"	EAGLE GLEN PHASE IV	1/1/2005	4,742.00	0,830,441	3,498.90	88.00	4.22778	125.61	2,421.45
361.2	Collection Sewers - Gravity DIP - 8" to 24"	BRICKYARD VILLAGE	1/1/2005	35,987.00	0,878,74	31,690.85	77.00	4.14074	4,447.53	32,525.46
361.2	Collection Sewers - Gravity DIP - 8" to 24"	FORUM 2	7/1/2007	6,864.00	0,902,878	6,197.36	68.00	4.12037	780.41	5,416.91
361.2	Collection Sewers - Gravity DIP - 8" to 24"	VILLAGE AT LAKE SHORE	10/1/2007	11,934.00	0,902,878	10,774.95	65.00	4.12037	1,296.98	9,477.97

Palmetto of Richland County, LLC

Table 2. Development of Original Cost and Accumulated Depreciation as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Reproduction Cost (\$)	Original Cost (\$)	Trend Factor (6)	Age at 2/28/2013 (8)	Service Life (9)	Accrued Factor (10)	Accrued Depn. (11)	OCID (12)
361.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	CLEMSON ROAD	10/1/2008	1,755.00	9,937.545	1,645.39	53.00	45	0.09815	161.49	1,483.90
361.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	IVY SQUARE	11/1/2008	3,960.00	9,937.545	3,712.68	52.00	45	0.09630	357.52	3,355.16
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	GREEN SPRINGS SPRING VALLEY SUBDIVISION	10/1/1970	237,150.00	16,855.6	40,087.92	509.00	45	0.94259	37,767.72	2,301.20
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRING VALLEY SUBDIVISION	9/1/1974	20,565.00	2,148.79	4,414.87	482.00	45	0.83556	3,777.17	637.70
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRING VALLEY SUBDIVISION	9/1/1974	144,194.00	21,467.9	30,951.37	482.00	45	0.83556	26,484.04	4,471.33
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRING VALLEY SUBDIVISION	9/1/1974	154,587.00	23,457.9	33,210.14	482.00	45	0.83556	28,413.12	4,797.02
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRING VALLEY SUBDIVISION	9/1/1974	243,810.00	32,146.79	52,340.80	482.00	45	0.83556	44,780.46	7,580.34
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRANE CREEK INTERCEPTOR	2/1/1976	451,328.00	32,146.79	96,880.48	482.00	45	0.83556	82,851.19	13,995.29
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRANE CREEK INTERCEPTOR	2/1/1976	5,200,649.00	24,677.73	49,139.35	445.00	45	0.82407	40,484.45	8,644.89
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CANDLEWOOD WINDMILL ORCHARD	12/1/1977	303,080.00	20,358.00	42,650.97	423.00	45	0.78333	62,645.49	226,684.80
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	NORTH SPRINGS SUBDIVISION	4/1/1979	58,350.00	3,161.39	18,446.73	407.00	45	0.75370	13,903.37	5,453.36
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CLEAR SPRINGS	2/1/1980	20,800.00	3,388.14	19,811.54	460.00	45	0.74074	146,527.07	51,284.47
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CLEAR SPRINGS	2/1/1980	45,920.00	3,388.14	16,476.73	397.00	45	0.73519	5,485.93	1,363.40
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RAINSBOROUGH	2/1/1980	93,380.00	3,388.14	33,477.00	397.00	45	0.73519	12,113.45	3,685.25
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CLEAR SPRINGS	2/1/1980	236,100.00	3,388.14	84,715.93	387.00	45	0.73519	24,612.04	6,885.23
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHLAND NORTH EAST INDUSTRIAL	4/1/1981	166,624.00	3,385.27	65,943.33	383.00	45	0.70926	22,260.21	9,124.94
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHLAND NORTH EAST INDUSTRIAL	4/1/1981	271,654.00	3,385.27	107,528.08	383.00	45	0.70926	46,778.61	19,175.61
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BRADFORD PARK	11/1/1985	11,670.00	4,486.548	52,416.48	335.00	45	0.67826	76,285.23	31,282.79
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	NORTH CROSS	12/1/1985	324,320.00	4,486.548	151,950.15	327.00	45	0.60556	92,693.77	24,643.03
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FISHER WOOD PHASE	9/1/1986	32,350.00	4,486.548	154,817.45	323.00	45	0.58815	92,693.77	62,213.68
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRINGHURST	9/1/1986	142,650.00	4,47257	68,080.73	318.00	45	0.58815	40,019.99	27,988.74
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MILL BANK	3/1/1987	87,780.00	4,94875	43,422.60	312.00	45	0.57776	25,088.61	18,323.99
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LOST TREE	9/1/1987	57,300.00	4,948675	52,089.31	306.00	45	0.56667	29,517.28	22,570.03
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ROSE CREEK SUBDIVISION	9/1/1987	491,430.00	4,948675	243,089.29	306.00	45	0.56667	137,755.70	105,342.59
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ROSE CREEK SUBDIVISION	9/1/1987	230,220.00	4,948675	251,297.39	306.00	45	0.56667	131,228.87	113,228.87
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	KITCHENAID	103,380.00	5,04885.00	51,515.42	53,253.54	286.00	45	0.54815	24,643.52	20,263.52
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	KITCHENAID	171,444.00	5,04875.00	88,317.94	286.00	45	0.54815	48,411.32	39,905.52	
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BARTON CREEK OUTFALL	5/1/1988	36,567.00	5,05866.00	42,299.77	286.00	45	0.52863	1,523.89	1,523.89
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BARTON CREEK OUTFALL	5/1/1988	112,938.00	5,05866.00	19,744.81	286.00	45	0.52863	10,487.44	9,287.37
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FOX MEADOW PHASE II	6/1/1988	128,190.00	5,05866.00	69,982.26	286.00	45	0.52863	32,285.02	28,684.26
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	TIMBERVALE	7/1/1988	154,680.00	5,05866.00	83,521.40	286.00	45	0.52863	36,531.61	32,686.18
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WHITEHURST PHASE I, 11, 1B	7/1/1988	142,780.00	5,05866.00	77,819.39	286.00	45	0.51676	40,206.68	37,617.71
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PINEFOREST COURT	8/1/1989	123,840.00	5,05866.00	10,244.40	286.00	45	0.47963	87,583.13	53,333.05
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WINSLOW SUBDIVISION	2/1/1992	67,038.00	6,010341	41,440.16	253.00	45	0.48652	19,415.48	22,024.68
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	COURT LAND	3/1/1992	1,001,430.00	6,010340	61,181.05	253.00	45	0.46852	286,546.69	325,168.36
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRICKETTREE CORNERS	3/1/1992	1,630.00	6,010341	1,118.02	252.00	45	0.46657	521.74	596.28
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DIAMANT BOARD AMERICA	7/1/1992	1,706,700.00	6,010341	1,042,693.73	249.00	45	0.45277	6,549.80	4,416.11
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE LAKES PHASE I, 11	7/1/1992	125,600.00	6,02923	196,244.40	241.00	45	0.45292	47,675.51	108,681.25
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKFIELD	3/1/1993	123,840.00	6,02923	77,923.90	240.00	45	0.44444	34,632.84	43,291.06
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPARKLE BERRY LANE	5/1/1993	33,480.00	6,02923	21,066.64	238.00	45	0.44444	9,284.93	11,383.05
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MAGNOLIA HALL	6/1/1993	1,630,800.00	6,03432	317,161.83	233.00	45	0.44444	21,250.40	325,872.84
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WELLINGTON SUBDIVISION PHASE 1	7/1/1993	308,850.00	6,04532	199,313.96	233.00	45	0.41296	82,309.26	117,004.68
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HOLLY RIDGE PHASE I, III	7/1/1993	125,760.00	6,04532	81,158.24	221.00	45	0.40926	33,214.76	147,943.48
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILDAZELLA COURT	5/1/1995	131,180.00	6,05363	117,555.55	219.00	45	0.40556	47,675.51	69,880.24
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WINCHESTER SUBDIVISION	6/1/1995	235,650.00	6,05363	18,689.97	217.00	45	0.40185	35,497.31	52,637.98
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PARSONS MILL	5/1/1995	86,478.00	6,06363	18,813.95	214.00	45	0.38889	60,816.25	95,588.44
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PICKWICK PLACE	6/1/1995	81,900.00	6,06363	57,389.51	213.00	45	0.38444	22,635.00	34,752.54
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRESCENT LAKE SECTION 1 & 2	7/1/1995	1,630,000.00	6,06363	538,138.63	213.00	45	0.37407	15,684.34	21,250.40
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRESCENT LAKE SECTION 1 & 2	7/1/1995	311,840.00	6,06363	211,130.02	212.00	45	0.36259	8,295.43	12,824.53
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKSTONE AND RICE CREEK	8/1/1995	386,880.00	6,06363	256,745.68	212.00	45	0.35259	100,785.45	155,949.23
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ASHLEY HALL PHASE I THRU 5	9/1/1995	143,610.00	6,06363	248,689.97	211.00	45	0.34259	147,861.11	64,822.86
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	COTTONWOOD	5/1/1995	451,020.00	6,06363	16,635,331	156,342.72	45	0.33889	113,581.06	149,588.44
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DOVE PARK PHASE 1	6/1/1995	216,545.00	6,06363	147,922.27	147,922.27	45	0.32666	53,681.45	94,233.97
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DOVE PARK PHASE 2	6/1/1995	187,545.00	6,06363	147,922.27	147,922.27	45	0.32666	53,681.45	94,233.97
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MAGNOLIA POINT	6/1/1995	37,530.00	6,06363	147,922.27	147,922.27	45	0.35000	9,180.44	17,049.38

Palmetto of Richland County, LLC

Table 2. Development of Original Cost and Accumulated Depreciation as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Reproduction Cost (5)	Trend Factor (6)	Original Cost (7)	Age at 2/28/2013 (8)	Service Life (9)	Accrued Factor (10)	Accrued Depn. (11)	OCLD (12)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CVS/PHARMACY STORE #2289	7/1/1997	9,030.00	0.698903	6,311.09	188.00	45	0.34815	2,197.18	4,113.90
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CAMBRIDGE OAKS	9/1/1997	147,240.00	0.698903	102,906.49	185.00	45	0.34444	35,445.57	67,460.92
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	GOOD YEAR TIRE	11/1/1998	89,820.00	0.709789	63,753.28	182.00	45	0.33104	21,487.22	42,266.05
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHLAND SCHOOLS	6/1/1998	15,456.00	0.709789	10,197.50	177.00	45	0.32778	3,555.89	7,374.61
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHLAND SCHOOLS	6/1/1998	138,720.00	0.709789	98,451.99	177.00	45	0.32778	32,273.65	66,188.34
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DEVON GREEN SUBDIVISION I,II,III	1/1/1998	113,400.00	0.709789	80,450.12	172.00	45	0.31852	25,637.59	54,812.53
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SOUTHWEST PHASE 3 C 4	12/1/1998	35,350.00	0.709789	96,077.09	171.00	45	0.34267	30,424.41	65,682.68
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WINDERMERE PHASE	12/1/1998	253,710.00	0.709789	180,020.67	171.00	45	0.31025	57,025.55	123,055.12
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MAYWOOD PHASE II	2/1/1998	187,200.00	0.725466	135,807.18	169.00	45	0.31296	42,502.62	93,304.56
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ASHLEY RIDGE PHASE II	5/1/1998	159,050.00	0.725466	115,872.58	168.00	45	0.34715	79,920.05	10,082.26
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WAVERLY PLACE PHASE II	8/1/1998	179,640.00	0.725466	130,322.66	163.00	45	0.30185	39,338.14	90,984.52
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BRANDON HALL	12/1/1998	30,825.00	0.725466	23,121.66	147.00	45	0.27222	6,760.00	16,827.43
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HARRINGTON COURT	9/1/1998	97,980.00	0.725466	71,081.13	162.00	45	0.30000	21,354.34	49,756.79
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ASHLEY PLACE PHASE I THRU 3	2/1/2000	63,510.00	0.749851	47,623.05	157.00	45	0.28074	13,845.96	33,777.09
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	REMINGTON RIDGE	6/1/2000	96,180.00	0.749851	72,120.68	153.00	45	0.28333	20,443.19	51,686.49
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FIRST CAROLINA BAPTIST	8/1/2000	11,820.00	0.749851	8,833.24	151.00	45	0.27963	2,478.42	6,364.82
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SUMMIT CENTER	12/1/2000	18,420.00	0.749851	13,812.26	147.00	45	0.27222	3,760.00	10,082.26
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SUMMIT CENTER	12/1/2000	30,825.00	0.749851	23,121.66	147.00	45	0.27222	6,760.00	16,827.43
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	TARGET	12/1/2000	87,510.00	0.749851	65,619.47	147.00	45	0.27222	17,853.08	47,756.79
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PLANTATION PARK PHASE 1-8C II	1/1/2001	232,170.00	0.771188	179,040.60	146.00	45	0.27337	48,409.95	130,637.85
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HARDSCRABLE ROAD	4/1/2001	8,580.00	0.771188	6,616.00	143.00	45	0.28481	1,752.23	4,864.57
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ELDERS POND SUBDIVISION	7/1/2001	176,480.00	0.771188	136,107.03	140.00	45	0.25926	35,287.01	100,820.02
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE GREENS	9/1/2001	93,640.00	0.771188	64,502.19	138.00	45	0.25556	16,493.89	48,016.30
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONG CREEK SUBDIVISION	12/1/2002	23,180.00	0.768338	18,165.04	123.00	45	0.22778	4,157.59	14,027.45
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONG CREEK SUBDIVISION	12/1/2002	76,640.00	0.768338	56,904.80	123.00	45	0.22778	12,981.65	43,943.12
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CANE BREAK SUBDIVISION	1/1/2002	98,130.00	0.763281	76,873.18	123.00	45	0.22778	17,510.00	59,363.18
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONGTOWN OUTFALL	12/1/2002	200,130.00	0.763281	156,778.05	123.00	45	0.22778	35,710.56	121,067.49
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONGTOWN OUTFALL	12/1/2002	210,915.00	0.763281	150,302.81	123.00	45	0.22778	35,710.56	121,067.49
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONG CREEK SUBDIVISION	12/1/2002	319,515.00	0.763281	250,302.81	123.00	45	0.22778	59,286.77	193,286.77
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONG CREEK SUBDIVISION	12/1/2002	358,020.00	0.763281	266,858.03	123.00	45	0.22778	63,592.05	215,286.75
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LOVETT OUTFALL	1/1/2003	36,160.00	0.763281	27,094,080.00	109.00	45	0.20185	17,334.33	68,542.17
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	KILLIAN GREEN	6/1/2003	76,740.00	0.763281	58,841.31	123.00	45	0.22778	13,887.19	45,944.12
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILLOW LAKES PHASE VI-A	6/1/2003	203,850.00	0.801235	163,331.68	117.00	45	0.21667	25,388.53	127,943.15
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILLOW LAKES PHASE VI-A	11/1/2003	47,594.00	0.801235	46,172.22	112.00	45	0.20741	9,501.98	35,501.98
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILLOW LAKES PHASE VI-A	11/1/2003	118,825.00	0.801235	95,206.71	112.00	45	0.20741	19,746.58	75,460.13
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILLOW LAKES PHASE VI-A	11/1/2003	308,020.00	0.801235	266,858.03	112.00	45	0.20741	59,286.77	227,361.55
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HOMESTEAD	1/1/2004	104,400.00	0.822572	85,876.50	109.00	45	0.20185	17,334.33	68,542.17
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HESTER WOOD & KILLIAN STATION	3/1/2004	175,560.00	0.822572	144,410.72	108.00	45	0.20000	28,892.14	115,528.58
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE SHORES AT ELTERS POND	6/1/2004	71,940.00	0.822572	59,175.82	106.00	45	0.19822	11,617.99	47,559.83
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THOMASTON	7/1/2004	35,100.00	0.822572	28,872.27	104.00	45	0.19259	5,550.69	23,311.68
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	KILLIAN ROAD	8/1/2004	57,600.00	0.822572	47,380.14	103.00	45	0.19074	38,343.82	97,922.92
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RIVERDALE PHASE I	8/1/2004	87,840.00	0.822572	72,254.71	103.00	45	0.19074	13,751.92	58,472.79
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	VINEYARDS CROSSING PHASE I & C 2	12/1/2004	129,630.00	0.822572	106,629.99	98.00	45	0.18333	19,548.83	87,081.16
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	TRADITIONS PHASE I, II	5/1/2005	54,540.00	0.822572	48,087.33	94.00	45	0.17015	8,370.76	39,715.17
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE VILLAGE AT LONGTOWN	5/1/2005	104,256.00	0.822572	88,683.04	94.00	45	0.17407	15,454.03	73,229.54
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE VILLAGE AT LONGTOWN	5/1/2005	110,040.00	0.822572	95,582.52	94.00	45	0.17407	16,250.29	77,252.23
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	TRADITIONS PHASE I, II	5/1/2005	111,960.00	0.822572	94,000.00	94.00	45	0.17407	16,565.64	78,568.70
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FALLS MILL PHASE II	5/1/2005	139,440.00	0.822572	118,595.46	94.00	45	0.17407	20,642.66	97,922.92
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HOBART	6/1/2005	47,150.00	0.822572	40,538.15	94.00	45	0.17407	17,001.02	33,537.13
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKHAVEN	10/1/2005	3,296.00	0.822572	2,803.05	89.00	45	0.16481	4,619.98	2,341.07
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKHAVEN	10/1/2005	84,175.00	0.822572	71,805.86	89.00	45	0.16481	5,019.44	258,916.79
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HEATHER GREEN	10/1/2005	364,520.00	0.822572	310,011.23	89.00	45	0.16481	51,084.44	133,335.57
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKHAVEN	10/1/2005	951,069.00	0.822572	808,820.34	89.00	45	0.16481	13,335.57	675,514.77
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DEER CREEK PHASE II	11/1/2005	27,140.00	0.822572	26,162,441	89,00	45	0.16296	18,947.99	38,131.25
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	EAGLE GLEN PHASE IV	10/1/2006	67,080.00	0.822572	58,887.84	77.00	45	0.14259	8,356.97	50,480.05
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BRICKSIDE VILLAGE	11/1/2006	52,200.00	0.822572	40,504.06	76.00	45	0.14259	4,460.57	39,443.49
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BRICKYARD VILLAGE	11/1/2006	134,340.00	0.822572	121,184.39	76.00	45	0.14274	14,685.25	107,189.14
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	VILLAGE AT LAKE SHORE	10/1/2007	121,050.00	0.822572	100,928.78	76.00	45	0.14237	22,926.87	167,615.58
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SAMS CROSSING	11/1/2007	72,780.00	0.822572	65,711.48	74.00	45	0.11852	7,788.03	57,923.45
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MERIDIAN AT HERON LAKE	10/1/2008	73,250.00	0.822572	68,754.5	74.00	45	0.10741	11,321.60	61,332.40
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DMT SEWER	9/1/2008	27,840.00	0.822572	26,073.81	54.00	45	0.10000	2,687.21	23,465.81
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CLEMSON ROAD	10/1/2008	132,500.00	0.822572	124,599.69	53.00	45	0.09815	12,229.23	112,370.46

Palmetto of Richland County, LLC

Table 2. Development of Original Cost and Accumulated Depreciation as of February 28, 2013

NARUC Account [1]	Subaccount [2]	Location [3]	In Service Date [4]	Reproduction Cost [5]	Trend Factor [6]	Original Cost [7]	Age at 2/28/2013 [8]	Service Life [9]	Accrued Factor [10]	Accrued Depn. [11]	OCLD [12]
361.2 Collection Sewers - Gravty	0.1 PVC - 4" to 30"	IVY SQUARE	1/1/2008	11,760.00	0.937545	11,025.53	52.00	45	0.08630	1,051.72	9,963.81
361.2 Collection Sewers - Gravty	0.1 PVC - 4" to 30"	IVY SQUARE	1/1/2008	14,680.00	0.937545	14,700.70	52.00	45	0.08630	1,415.62	13,285.08
361.2 Collection Sewers - Gravty	0.1 PVC - 4" to 30"	IVY SQUARE	1/1/2008	85,578.00	0.937545	80,233.20	52.00	45	0.08630	7,725.16	72,507.04
361.2 Collection Sewers - Gravty	0.1 PVC - 4" to 30"	IVY SQUARE	1/1/2008	104,970.00	0.937545	98,141.07	52.00	45	0.08630	9,476.91	88,937.16
361.2 Collection Sewers - Gravty	0.3 Manholes	BRADFORD PARK	4/1/1985	36,179.00	0.468548	16,951.60	385.00	30	0.92056	15,774.41	1,177.19
361.2 Collection Sewers - Gravty	0.3 Manholes	NORTH CROSS	12/1/1985	119,569.00	0.468548	56,070.68	327.00	30	0.90833	50,930.87	5,139.81
361.2 Collection Sewers - Gravty	0.3 Manholes	FISHER WOOD PHASE	4/1/1986	183,678.00	0.477257	87,661.64	323.00	30	0.88972	78,651.97	9,009.67
361.2 Collection Sewers - Gravty	0.3 Manholes	SPRINGHURST	9/1/1986	58,443.00	0.477257	27,892.34	318.00	30	0.88333	24,638.23	3,254.11
361.2 Collection Sewers - Gravty	0.3 Manholes	MILL BANK	3/1/1987	47,311.00	0.494675	23,403.55	312.00	30	0.88667	20,283.10	3,120.48
361.2 Collection Sewers - Gravty	0.3 Manholes	LOST TREE	9/1/1987	77,924.00	0.494675	38,547.08	306.00	30	0.85000	32,765.02	5,782.06
361.2 Collection Sewers - Gravty	0.3 Manholes	ROSE CREEK SUBDIVISION	7/1/1988	105,734.00	0.515170	148,681.59	306.00	30	0.85000	126,379.24	22,302.24
361.2 Collection Sewers - Gravty	0.3 Manholes	KITCHENAID PARK	5/1/1989	28,362.00	0.538962	21,038.02	286.00	30	0.88222	44,783.25	9,685.03
361.2 Collection Sewers - Gravty	0.3 Manholes	BARTON CREEK OUTFALL	6/1/1989	50,084.00	0.539062	27,048.88	285.00	30	0.79444	17,613.54	4,324.48
361.2 Collection Sewers - Gravty	0.3 Manholes	FOX MEADOW PHASE II	7/1/1989	77,924.00	0.539062	42,076.04	284.00	30	0.78889	21,413.70	5,635.18
361.2 Collection Sewers - Gravty	0.3 Manholes	TIMBERVALLE	12/1/1989	61,226.00	0.539062	33,193.32	284.00	30	0.78889	8,882.72	1,882.72
361.2 Collection Sewers - Gravty	0.3 Manholes	WHITEHURST PHASE I, II, III	8/1/1991	11,132.00	0.539088	6,602.25	259.00	30	0.71944	7,458.44	1,882.30
361.2 Collection Sewers - Gravty	0.3 Manholes	PINEFOREST COURT	10/1/1991	50,506.00	0.610341	309,445.50	253.00	30	0.70278	217,471.42	91,974.06
361.2 Collection Sewers - Gravty	0.3 Manholes	WINSLOW SUBDIVISION	1/1/1992	2,783.00	0.610341	1,700.25	252.00	30	0.70000	1,190.07	510.07
361.2 Collection Sewers - Gravty	0.3 Manholes	COURT LAND	3/1/1992	13,935.00	0.610341	8,501.25	249.00	30	0.69167	5,880.03	2,621.22
361.2 Collection Sewers - Gravty	0.3 Manholes	CRICKENTREE CORNERS	10/1/1992	97,405.00	0.610341	46,248.00	248.00	30	0.68889	31,878.93	143,878.93
361.2 Collection Sewers - Gravty	0.3 Manholes	MISCELLANEOUS AS-BUILTS	7/1/1992	119,689.00	0.628233	75,259.38	241.00	30	0.65944	50,408.75	24,890.63
361.2 Collection Sewers - Gravty	0.3 Manholes	THE LAKES PHASE I, II	2/1/1993	64,009.00	0.628233	40,276.41	240.00	30	0.65094	26,850.94	13,425.47
361.2 Collection Sewers - Gravty	0.3 Manholes	BROOKFIELD	5/1/1993	16,689.00	0.628233	10,506.89	238.00	30	0.65111	9,464.22	3,560.67
361.2 Collection Sewers - Gravty	0.3 Manholes	SPARKLE FERRY LANE	11/1/1993	30,613.00	0.645242	19,755.86	230.00	30	0.63889	12,621.80	7,134.06
361.2 Collection Sewers - Gravty	0.3 Manholes	NORTH TRACE	6/1/1994	16,144.00	0.645242	10,471.28	223.00	30	0.61944	39,641.44	39,641.44
361.2 Collection Sewers - Gravty	0.3 Manholes	MAGNOLIA HALL	7/1/1994	52,877.00	0.645342	34,123.76	221.00	30	0.61839	20,948.26	13,175.56
361.2 Collection Sewers - Gravty	0.3 Manholes	DAMANT BOARD AMERICA	10/1/1994	97,405.00	0.645342	62,889.56	219.00	30	0.60833	20,239.57	24,619.99
361.2 Collection Sewers - Gravty	0.3 Manholes	WELLINGTON SUBDIVISION PHASE 1	12/1/1994	75,141.00	0.663531	49,865.92	217.00	30	0.60588	19,807.65	19,807.65
361.2 Collection Sewers - Gravty	0.3 Manholes	HOLLY RIDGE PHASE I, II, III	1/1/1995	8,349.00	0.663531	5,540.66	214.00	30	0.59444	3,293.61	2,247.05
361.2 Collection Sewers - Gravty	0.3 Manholes	WILD AZALEA COURT	5/1/1995	47,893.00	0.663531	31,917.50	213.00	30	0.59167	18,958.69	12,958.81
361.2 Collection Sewers - Gravty	0.3 Manholes	WINCHESTER SUBDIVISION	6/1/1995	197,593.00	0.663531	131,128.90	212.00	30	0.58889	77,220.35	53,908.55
361.2 Collection Sewers - Gravty	0.3 Manholes	CRESCENT LAKE SECTION 1 & 2	7/1/1995	166,980.00	0.663531	110,813.16	211.00	30	0.58111	64,948.82	45,864.34
361.2 Collection Sewers - Gravty	0.3 Manholes	BROOKSTONE AND RICE CREEK	8/1/1995	125,235.00	0.663531	83,190.87	210.00	30	0.58333	48,480.76	34,629.11
361.2 Collection Sewers - Gravty	0.3 Manholes	ASHLEY HALL PHASE 1 THRU 5	9/1/1995	58,443.00	0.663531	38,784.60	208.00	30	0.57778	22,408.88	16,375.72
361.2 Collection Sewers - Gravty	0.3 Manholes	COTTONWOOD	11/1/1995	30,917.00	0.663227	9,507.10	202.00	30	0.56111	5,334.54	4,172.55
361.2 Collection Sewers - Gravty	0.3 Manholes	PATRONS MILL	5/1/1996	30,613.00	0.663227	20,915.62	202.00	30	0.56111	11,735.99	9,179.63
361.2 Collection Sewers - Gravty	0.3 Manholes	PICKWICK PLACE	6/1/1996	38,962.00	0.663227	26,619.88	213.00	30	0.56111	14,926.71	11,683.17
361.2 Collection Sewers - Gravty	0.3 Manholes	WESTGROVE LAKES	7/1/1996	52,877.00	0.663227	32,929.62	202.00	30	0.56111	22,045.07	17,524.75
361.2 Collection Sewers - Gravty	0.3 Manholes	GLENMEADOWS VILLAGE	8/1/1996	203,159.00	0.663227	138,893.66	200.00	30	0.55278	76,727.58	62,076.08
361.2 Collection Sewers - Gravty	0.3 Manholes	CARRIAGE OAKS PHASE	9/1/1996	94,622.00	0.663227	72,253.96	196.00	30	0.54544	31,901.80	35,269.89
361.2 Collection Sewers - Gravty	0.3 Manholes	DOVE PARK PHASE	10/1/1996	11,132.00	0.663803	7,700.19	189.00	30	0.52522	3,047.00	3,689.59
361.2 Collection Sewers - Gravty	0.3 Manholes	MAGNOLIA POINT	11/1/1996	8,349.00	0.663803	6,658.92	186.00	30	0.51222	2,787.90	2,632.97
361.2 Collection Sewers - Gravty	0.3 Manholes	CVS/PHARMACY STORE #2269	12/1/1996	77,924.00	0.663803	54,461.32	186.00	30	0.51111	28,138.35	28,138.35
361.2 Collection Sewers - Gravty	0.3 Manholes	CAMBRIDGE OAKS	9/1/1997	101,992.00	0.663803	60,569.13	182.00	30	0.50566	998.64	976.70
361.2 Collection Sewers - Gravty	0.3 Manholes	GOOD YEAR TIRE	10/1/1997	2,783.00	0.670978	1,975.34	177.00	30	0.49167	21,819.28	21,819.28
361.2 Collection Sewers - Gravty	0.3 Manholes	RICHLAND SCHOOLS	11/1/1997	61,226.00	0.670978	43,487.57	172.00	30	0.49773	32,915.69	21,662.87
361.2 Collection Sewers - Gravty	0.3 Manholes	DEVON GREEN SUBDIVISION I, II	12/1/1997	41,745.00	0.670978	31,482.22	170.00	30	0.47500	14,750.00	10,011.01
361.2 Collection Sewers - Gravty	0.3 Manholes	SOUTHWOOD PHASE 3 & 4	1/1/1998	121,119.98	0.670978	67,161.69	171.00	30	0.45811	24,716.67	12,944.18
361.2 Collection Sewers - Gravty	0.3 Manholes	WINDERMERE PHASE	2/1/1998	102,971.00	0.670978	73,087.72	171.00	30	0.45944	26,322.97	24,232.97
361.2 Collection Sewers - Gravty	0.3 Manholes	MAYWOOD PHASE II	3/1/1998	105,754.00	0.672546	76,720.90	169.00	30	0.46111	32,840.03	32,840.03
361.2 Collection Sewers - Gravty	0.3 Manholes	ASHLEY RIDGE PHASE I	4/1/1998	5,566.00	0.674985	4,173.67	166.00	30	0.46111	44,049.62	62,379.05
361.2 Collection Sewers - Gravty	0.3 Manholes	WAVERLY PLACE PHASE I	5/1/1998	100,188.00	0.672546	72,682.96	163.00	30	0.45278	32,909.23	39,773.05
361.2 Collection Sewers - Gravty	0.3 Manholes	BRANDON HALL	6/1/1998	91,907.00	0.674985	64,307.94	167.00	30	0.45000	17,817.07	11,112.40
361.2 Collection Sewers - Gravty	0.3 Manholes	HARRISON COURT	7/1/1998	41,745.00	0.675466	30,284.57	162.00	30	0.45056	13,628.05	16,635.51
361.2 Collection Sewers - Gravty	0.3 Manholes	ASHLEY PLACE PHASE 1 THRU 3	8/1/1998	30,613.00	0.674985	22,985.19	166.00	30	0.43722	852.53	1,283.69
361.2 Collection Sewers - Gravty	0.3 Manholes	REMINGTON RIDGE	9/1/1998	5,566.00	0.674985	3,619.88	153.00	30	0.42900	48,593.93	73,740.45
361.2 Collection Sewers - Gravty	0.3 Manholes	FIRST CAROLINA BAPTIST	10/1/1998	141,983.00	0.674985	106,428.62	151.00	30	0.41389	44,049.62	62,379.05
361.2 Collection Sewers - Gravty	0.3 Manholes	GREEN SPRINGS	11/1/1998	25,047.00	0.674985	18,701.52	150.00	30	0.40833	7,689.12	11,112.40
361.2 Collection Sewers - Gravty	0.3 Manholes	SUMMIT CENTER	12/1/1998	38,962.00	0.674985	29,215.70	147.00	30	0.40833	11,929.74	17,220.87
361.2 Collection Sewers - Gravty	0.3 Manholes	TARGET	1/1/1999	114,103.00	0.677188	87,984.91	146.00	30	0.40833	35,695.82	35,695.82
361.2 Collection Sewers - Gravty	0.3 Manholes	HARDSCRAPE ROAD	2/1/1999	2,783.00	0.677188	2,146.00	143.00	30	0.40833	32,777.00	32,777.00
361.2 Collection Sewers - Gravty	0.3 Manholes	ELDERS POND INDUSTRIAL	3/1/1999	94,522.00	0.677188	72,971.38	140.00	30	0.38689	28,377.76	44,593.82
361.2 Collection Sewers - Gravty	0.3 Manholes	THE GREENS	4/1/1999	66,792.00	0.677188	51,509.21	138.00	30	0.38333	19,745.20	31,764.01

Palmetto of Richland County, LLC

Table 2. Development of Original Cost and Accumulated Depreciation as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Reproduction Cost (5)	Trend Factor (6)	Original Cost (7)	Age at 2/28/2013 (8)	Service Life (9)	Accrued Factor (10)	Accrued Depr. (11)	OCID (12)
361.2 Collection Sewers - Gravty	0.3 Manholes	CANE BREAK SUBDIVISION	12/1/2002	55,650.00	0.763381	43,602.99	123.00	30	0.34167	14,897.69	28,705.30
361.2 Collection Sewers - Gravty	0.3 Manholes	LONG TOWN OUTFALL	12/1/2002	168,980.00	0.763381	130,808.97	123.00	30	0.34167	44,693.06	86,115.91
361.2 Collection Sewers - Gravty	0.3 Manholes	LONG CREEK SUBDIVISION	12/1/2002	325,611.00	0.763381	265,017.49	123.00	30	0.34167	87,151.48	167,926.01
361.2 Collection Sewers - Gravty	0.3 Manholes	LOVETT OUTFALL	6/1/2003	52,877.00	0.801235	42,356.88	117.00	30	0.32650	13,789.24	28,597.64
361.2 Collection Sewers - Gravty	0.3 Manholes	KILLIAN GREEN	6/1/2003	49,622.00	0.801235	75,814.43	117.00	30	0.32650	24,639.69	51,174.74
361.2 Collection Sewers - Gravty	0.3 Manholes	WILLOW LAKES PHASE VI-A	11/1/2003	381,271.00	0.801235	305,447.54	112.00	30	0.31111	95,040.57	210,446.97
361.2 Collection Sewers - Gravty	0.3 Manholes	HOMESTEAD	1/1/2004	48,480.00	0.801235	68,676.53	109.00	30	0.30278	47,882.80	26,783.73
361.2 Collection Sewers - Gravty	0.3 Manholes	HESTER WOOD & KILLIAN STATION	3/1/2004	108,537.00	0.822572	89,279.48	108.00	30	0.30000	26,783.84	82,495.64
361.2 Collection Sewers - Gravty	0.3 Manholes	THE SHORES AT ELDER'S POND	5/1/2004	50,084.00	0.822572	41,245.92	106.00	30	0.29444	12,152.85	29,073.07
361.2 Collection Sewers - Gravty	0.3 Manholes	THOMASTON	7/1/2004	22,264.00	0.822572	18,313.74	104.00	30	0.28889	5,250.64	13,023.10
361.2 Collection Sewers - Gravty	0.3 Manholes	KILLIAN ROAD	8/1/2004	27,830.00	0.822572	22,882.18	103.00	30	0.28611	11,549.71	16,342.47
361.2 Collection Sewers - Gravty	0.3 Manholes	RIVERDALE PHASE I	8/1/2004	91,129.00	0.822572	77,470.61	103.00	30	0.28611	7,859.65	19,610.96
361.2 Collection Sewers - Gravty	0.3 Manholes	SPRING VALLEY SUBDIVISION	9/1/2004	525,987.00	0.822572	432,862.12	102.00	30	0.28333	122,597.60	310,074.52
361.2 Collection Sewers - Gravty	0.3 Manholes	VINEYARDS CROSSING PHASE I & C 2	12/1/2004	44,528.00	0.822572	36,727.48	99.00	30	0.27500	10,072.56	26,534.92
361.2 Collection Sewers - Gravty	0.3 Manholes	FALLS MILL PHASE II	5/1/2005	75,140.00	0.801044	63,902.98	94.00	30	0.26111	16,685.78	47,217.20
361.2 Collection Sewers - Gravty	0.3 Manholes	TRADITIONS PHASE I, II	5/1/2005	83,490.00	0.801044	71,003.31	94.00	30	0.26111	18,539.75	52,463.56
361.2 Collection Sewers - Gravty	0.3 Manholes	THE VILLAGE AT LONGTOWN	5/1/2005	119,869.00	0.801044	101,771.41	94.00	30	0.26111	26,573.65	75,197.76
361.2 Collection Sewers - Gravty	0.3 Manholes	HOBART	5/1/2005	78,249.00	0.822572	7,100.33	93.00	30	0.28611	5,286.08	15,807.79
361.2 Collection Sewers - Gravty	0.3 Manholes	HEATHER GREEN	10/1/2005	180,895.00	0.801044	153,840.51	89.00	30	0.24722	117,175.90	340,295.52
361.2 Collection Sewers - Gravty	0.3 Manholes	BROOKHAVEN	11/1/2005	52,553.00	0.801044	452,054.42	89.00	30	0.24444	34,712.73	107,253.89
361.2 Collection Sewers - Gravty	0.3 Manholes	DEER CREEK PHASE II	11/1/2005	166,980.00	0.801044	142,006.62	89.00	30	0.24444	41,533.12	134,371.86
361.2 Collection Sewers - Gravty	0.3 Manholes	CRANE CREEK INTERCEPTOR	12/1/2005	200,376.00	0.87874	175,904.95	85.00	30	0.22611	30,729.08	8,380.92
361.2 Collection Sewers - Gravty	0.3 Manholes	EAGLE GLEN PHASE IV	1/1/2006	44,528.00	0.87874	39,084.00	77.00	30	0.19167	9,494.25	4,076.76
361.2 Collection Sewers - Gravty	0.3 Manholes	BRICKSIDE VILLAGE	1/1/2006	27,830.00	0.87874	24,451.25	76.00	30	0.21111	1,517.71	19,273.54
361.2 Collection Sewers - Gravty	0.3 Manholes	BRICKYARD VILLAGE	1/1/2006	44,528.00	0.87874	39,078.74	76.00	30	0.21111	8,252.33	30,837.67
361.2 Collection Sewers - Gravty	0.3 Manholes	HERITAGE FOREST PHASE I,II,III	1/1/2007	80,707.00	0.902878	72,868.59	74.00	30	0.20556	14,978.54	57,880.05
361.2 Collection Sewers - Gravty	0.3 Manholes	RIVERS STATION	1/1/2007	83,490.00	0.902878	75,361.30	74.00	30	0.20556	15,485.05	59,886.25
361.2 Collection Sewers - Gravty	0.3 Manholes	GREEN VALLEY	1/1/2007	55,047.00	0.902878	22,614.39	74.00	30	0.19444	18,217.15	23,833.38
361.2 Collection Sewers - Gravty	0.3 Manholes	CLUB COLONY PHASE II	2/1/2007	22,264.00	0.902878	20,161.68	69.00	30	0.19889	3,882.82	16,248.86
361.2 Collection Sewers - Gravty	0.3 Manholes	FORUM 2	7/1/2007	55,566.00	0.902878	5,025.42	68.00	30	0.18050	10,434.75	47,357.60
361.2 Collection Sewers - Gravty	0.3 Manholes	LONDON PLACE	10/1/2007	64,009.00	0.902878	57,792.33	65.00	30	0.18656	22,584.19	102,951.32
361.2 Collection Sewers - Gravty	0.3 Manholes	VILLAGE AT LAKE SHORE	10/1/2007	139,150.00	0.902878	125,635.51	65.00	30	0.18656	26,893.08	238,393.38
361.2 Collection Sewers - Gravty	0.3 Manholes	SAM'S CROSSING	11/1/2007	320,045.00	0.902878	328,565.23	64.00	30	0.17778	50,568.29	26,259.81
361.2 Collection Sewers - Gravty	0.3 Manholes	CANDLEWOOD	12/1/2007	33,396.00	0.902878	288,961.67	63.00	30	0.17500	31,044.43	13,663.43
361.2 Collection Sewers - Gravty	0.3 Manholes	MERIDIAN AT HERON LAKE	1/1/2008	91,902.00	0.937545	83,130.24	60.00	30	0.15000	11,174.13	13,663.43
361.2 Collection Sewers - Gravty	0.3 Manholes	DAT SEMER	1/1/2008	8,349.00	0.937545	7,827.56	54.00	30	0.14722	13,060.43	75,651.92
361.2 Collection Sewers - Gravty	0.3 Manholes	CLEMSON ROAD	10/1/2008	94,652.00	0.937545	88,712.35	53.00	30	0.14444	10,929.59	64,736.63
361.2 Collection Sewers - Gravty	0.3 Manholes	IVY SQUARE	11/1/2008	80,770.00	0.937545	75,686.42	52.00	30	0.14444	2,715.46	18,033.77
361.2 Collection Sewers - Gravty	0.3 Manholes	WINDMILL ORCHARD	4/1/2009	22,284.00	0.934209	22,191.65	47.00	30	0.11111	25,123.41	201,059.24
361.2 Collection Sewers - Gravty	0.3 Manholes	NORTH SPRINGS SUBDIVISION	2/1/2010	61,226.00	0.934209	58,136.09	40.00	30	0.10278	5,975.10	52,160.99
361.2 Collection Sewers - Gravty	0.3 Manholes	CLEAR SPRINGS	2/1/2010	150,282.00	0.949533	142,697.68	37.00	30	0.10278	14,686.15	126,031.53
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	1/2/1977	69,336.00	0.263388	18,455.05	423.00	38	0.92763	17,119.49	1,335.56
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	4/1/1978	9,092.00	0.316339	2,814.34	407.00	38	0.89254	2,985.47	308.87
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/1978	97,551.00	0.316339	30,812.87	409.00	38	0.87719	27,095.15	3,787.72
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	4/1/1978	68,538.00	0.338547	24,592.38	397.00	38	0.87191	21,410.47	3,181.91
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	10/2/1978	102,457.00	0.338547	40,555.28	383.00	38	0.86288	34,052.88	6,482.88
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	4/1/1978	22,030.00	0.468848	10,322.11	355.00	38	0.73465	7,583.13	2,738.98
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/1985	50,005.00	0.468848	23,429.75	327.00	38	0.71711	16,801.60	6,628.15
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	4/1/1986	57,348.00	0.477257	27,359.75	323.00	38	0.70833	19,386.90	7,982.84
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	2/1/1987	22,739.00	0.477257	12,859.23	329.00	38	0.69737	3,282.92	805.34
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1987	15,036.00	0.484675	7,437.94	312.00	38	0.68421	5,058.11	49,597.75
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	9/1/1987	121,303.75	0.484675	111,803.83	316.00	38	0.67105	35,780.73	191.05
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1987	698.00	0.610841	427.05	320.00	38	0.65263	2,620.00	1,389.81
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	7/1/1987	24,196.00	0.610841	2,593.51	249.00	38	0.54586	91,768.26	17,693.70
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1987	48,861.00	0.62523	30,584.38	241.00	38	0.52051	16,164.11	14,420.27
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1987	12,201.88	0.62523	13,201.88	240.00	38	0.51623	5,939.36	6,235.52
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/1987	5,352.00	0.52051	3,520.57	236.00	38	0.52193	1,837.47	1,683.07

Palmetto of Richland County, LLC

Table 2. Development of Original Cost and Accumulated Depreciation as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Reproduction Cost (5)	Trend Factor (6)	Original Cost (7)	Age at 2/28/2013 (8)	Service Life (9)	Accrued Factor (10)	Accrued Depn. (11)	OCLD (12)
354.3 Structures and Improvements		NE6 (Holly Ridge) 800 Longtown Road	2/1/1995	20,800.00	0.663831	13,803.53	217.00	32	0.56510	7,800.43	6,003.10
354.3 Structures and Improvements		NE4 (Crescent Lake) 1 Crescent Lake Court	7/1/1995	43,666.67	0.663831	28,978.57	212.00	32	0.55208	15,988.59	12,979.98
354.3 Structures and Improvements		NE3 (Brockhaven) 101/2005	10/1/2005	113,000.00	0.850441	96,059.82	99.00	32	0.23177	22,273.14	73,826.68
354.3 Structures and Improvements		NE9 (Ivy Square) 298 Long Green Park	1/17/2008	175,000.00	0.937545	164,070.32	52.00	32	0.13542	22,217.86	141,852.46
371.3 Pumping Equipment		NE7 (Industrial Park #1) Clemson Road Ext: 4/1/1981	391,323.33	0.725466	218,607.00	167.00	18	0.77315	169,015.60	49,591.40	
371.3 Pumping Equipment		NE13 (Long Creek #3) 2000 Longtown Road 6/1/1981	350,000.00	0.725466	253,913.00	165.00	18	0.76389	193,981.32	59,991.68	
371.3 Pumping Equipment		NE6 (Holly Ridge) 800 Longtown Road 2/1/2012	41,600.00	1	41,600.00	13.00	18	0.05019	2,503.70	39,096.30	
371.3 Pumping Equipment		NE4 (Crescent Lake) 1 Crescent Lake Court 7/1/2012	87,333.33	1	87,333.33	8.00	18	0.03704	3,234.57	84,098.76	
371.3 Pumping Equipment		NE8 (Industrial Park #2) Clemson Road Ext: 4/1/1999	117,333.33	0.725466	85,121.31	167.00	18	0.77315	65,811.38	19,309.93	
371.3 Pumping Equipment		NE12 (Long Creek #2) 128 Runnymeads Drive 6/1/1999	40,800.00	0.725466	29,599.00	165.00	18	0.76389	22,610.35	6,998.65	
371.3 Pumping Equipment		NE11 (Long Creek #1) 204 Columbia Drive E 6/1/1999	154,666.67	0.725466	112,205.37	165.00	18	0.76389	65,712.44	26,492.93	
371.3 Pumping Equipment		NE2 (Bridlewood Park) 700 N. Springs Road 4/1/2003	154,666.67	0.801235	123,924.30	119.00	18	0.55093	68,273.11	55,681.19	
371.3 Pumping Equipment		NE15 (North Crossing) 222 N. Crossing Drive 12/1/2003	58,000.00	0.801235	46,471.61	111.00	18	0.51389	23,881.24	22,590.37	
371.3 Pumping Equipment		NE3 (Brockhaven) 28 Warwick Court 10/1/2005	226,000.00	0.850441	192,199.65	89.00	18	0.41204	79,193.37	113,006.28	
371.3 Pumping Equipment		NE9 (Ivy Square) 298 Long Green Park 1/17/2008	350,000.00	0.937545	328,140.65	52.00	18	0.24074	78,986.82	249,143.83	
371.3 Pumping Equipment		NE16 (Spring Valley) 302 W. Spring Road 9/1/2010	34,000.00	0.949533	32,284.11	30.00	18	0.13889	4,483.90	27,800.21	
Total			47,487,276.00	29,960,493.63					11,943,906.79	18,016,586.84	

Palmetto of Richland County, LLC

Table 3. Development of Funds Pending Regulatory Outcome and Accumulated Amortization as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Trend Factor (5)	Age 2/28/2013 (6)	Service Life (7)	Accrued Factor (8)	Reproduction Cost (9)	Original Cost FPRD (10)	Accum. Amort. EPRO (11)
350.2 Collection Sewers - Force	0.1 PVC - 2 1/2" to 30"	BRADFORD PARK	4/1/1985	0.468548	335.00	30	0.93056	(43,002.00)	(20,148.51)	(16,749.31)
350.2 Collection Sewers - Force	0.1 PVC - 2 1/2" to 30"	HOLLY RIDGE PHASE I,II,III	2/1/1995	0.663631	217.00	30	0.60278	(3,106.00)	(2,057.26)	(1,240.07)
360.2 Collection Sewers - Force	0.1 PVC - 2 1/2" to 30"	LONGTOWN OUTFALL	12/1/2002	0.763381	123.00	30	0.34167	(24,632.00)	(16,857.50)	(6,440.56)
380.2 Collection Sewers - Force	0.1 PVC - 2 1/2" to 30"	LONGTOWN OUTFALL	12/1/2002	0.763381	123.00	30	0.34167	(24,632.00)	(16,857.50)	(14,169.40)
380.2 Collection Sewers - Force	0.1 PVC - 2 1/2" to 30"	BROOKHAVEN	10/1/2005	0.850441	89.00	30	0.24722	(948.00)	(806.22)	(60.41)
380.2 Collection Sewers - Force	0.1 PVC - 2 1/2" to 30"	BROOKHAVEN	10/1/2005	0.850441	89.00	30	0.24722	(3,064.00)	(2,650.44)	(60.41)
380.2 Collection Sewers - Force	0.1 PVC - 2 1/2" to 30"	EAGLE GLEN PHASE IV	10/1/2006	0.877874	77.00	30	0.21389	(5,115.00)	(4,490.33)	(960.43)
380.2 Collection Sewers - Force	0.2 DIP - 4" to 16"	HIGHLANDS FORCE MAIN RELOCATE	10/1/1995	0.663631	209.00	30	0.58656	(36,437.00)	(24,180.73)	(14,038.26)
380.2 Collection Sewers - Force	0.2 DIP - 4" to 16"	HERITAGE FOREST PHASE I,II,IV	1/1/2007	0.902878	74.00	30	0.20556	(36,437.00)	(32,858.17)	(6,762.40)
380.2 Collection Sewers - Force	0.2 DIP - 4" to 16"	RICHLAND NORTH EAST INDUSTRIAL	4/1/2011	0.979505	23.00	30	0.06389	(214,860.00)	(20,476.04)	(13,447.06)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	SPRING VALLEY SUBDIVISION	9/1/1974	0.214679	462.00	45	0.85556	(1,696.00)	(364.52)	(311.97)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	RAINSBOROUGH	2/1/1980	0.358814	397.00	45	0.73519	(1,422.00)	(510.23)	(375.11)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	BRADFORD PARK	4/1/1985	0.468548	335.00	45	0.62037	(540.00)	(289.87)	(186.03)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	FISHERWOOD PHASE	4/1/1986	0.477257	323.00	45	0.59815	(2,560.00)	(1,221.78)	(730.81)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	LOST TREE	9/1/1987	0.494675	306.00	45	0.56667	(5,797.00)	(2,887.63)	(1,624.59)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	ROSE CREEK SUBDIVISION	9/1/1987	0.494675	306.00	45	0.56667	(15,967.00)	(1,886.48)	(4,475.81)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	ROSE CREEK SUBDIVISION	9/1/1987	0.494675	306.00	45	0.56667	(392,550.00)	(194,184.75)	(110,038.05)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	KITCHENAID	7/1/1988	0.515142	285.00	45	0.54915	(1,985.00)	(509.68)	(160.85)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	BARTON CREEK OUTFALL	5/1/1988	0.539582	285.00	45	0.52633	(56,891.00)	(29,371.04)	(16,085.79)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	TIMBERVALE	7/1/1988	0.539582	284.00	45	0.52933	(6,871.00)	(3,710.08)	(1,964.97)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WHITEHURST PHASE I, II, III	12/1/1989	0.599862	279.00	45	0.51657	(4,454.00)	(2,490.13)	(1,262.29)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WINSLOW SUBDIVISION	2/1/1992	0.610941	253.00	45	0.46852	(4,481.00)	(2,419.57)	(1,250.11)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WINSLOW SUBDIVISION	3/1/1992	0.610941	253.00	45	0.46852	(3,761.00)	(2,297.75)	(1,076.54)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	COURT LAND	7/1/1992	0.610941	252.00	45	0.46867	(1,920.00)	(1,780.05)	(114,168.08)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	SPARKLE BERRY LANE	8/1/1994	0.645342	238.00	45	0.44074	(1,920.00)	(1,737.01)	(547.40)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	MAGNOLIA HALL	8/1/1994	0.645342	223.00	45	0.41296	(22,90.00)	(14,320.14)	(5,913.68)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	DIAMANT BOAT AMERICA	10/1/1994	0.645342	221.00	45	0.40236	(2,845.00)	(1,836.00)	(751.40)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	HOLLY RIDGE PHASE I,II,III	6/1/1995	0.610941	217.00	45	0.40185	(1,920.00)	(1,763.15)	(44,853.47)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WINCHESTER SUBDIVISION	6/1/1995	0.663631	213.00	45	0.39444	(67,603.00)	(44,853.47)	(11,941.81)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	CRESCENT LAKE SECTION 1 & 2	7/1/1995	0.653631	212.00	45	0.39259	(7,503.00)	(4,979.23)	(654.39)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	COTTONWOOD	11/1/1995	0.663631	208.00	45	0.38519	(2,550.00)	(1,688.90)	(620.71)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	PICKNICK PLACE	5/1/1995	0.683227	202.00	45	0.37407	(9,139.00)	(6,244.01)	(2,335.72)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	CARRIAGE OAKS PHASE	8/1/1995	0.683227	193.00	45	0.36852	(4,900.00)	(3,744.40)	(1,029.79)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	RICHLAND SCHOOLS	6/1/1998	0.709789	177.00	45	0.32778	(3,556.00)	(2,524.01)	(827.31)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WINDERMERE PHASE	12/1/1998	0.709789	171.00	45	0.31965	(10,688.00)	(7,572.03)	(2,397.81)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WAYWOOD PHASE II	6/1/1995	0.705466	169.00	45	0.31296	(646.30)	(464.30)	(145.31)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	ASHLEY RIDGE PHASE 1	5/1/1995	0.725466	165.00	45	0.30141	(711.00)	(515.81)	(158.56)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	BRANDON HALL	2/1/2000	0.749851	157.00	45	0.29074	(6,228.00)	(5,227.78)	(11,197.77)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	ASHLEY PLACE PHASE 1 THRU 3	2/1/2000	0.749851	153.00	45	0.28333	(3,556.00)	(2,665.47)	(755.50)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	REMINGTON RIDGE	6/1/2000	0.749851	151.00	45	0.27633	(4,561.00)	(3,386.33)	(946.92)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	FIRST CAROLINA BAPTIST	8/1/2000	0.749851	151.00	45	0.27063	(4,561.00)	(3,386.33)	(946.92)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	SUMMIT CENTER	12/1/2000	0.749851	147.00	45	0.27222	(16,578.00)	(12,428.53)	(3,335.59)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	PLANTATION PARK PHASE 1 & C	6/1/2001	0.771188	146.00	45	0.27337	(17,188.00)	(13,355.44)	(114,29)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	LONGTOWN OUTFALL	12/1/2002	0.783381	123.00	45	0.22778	(17,581.00)	(12,274.50)	(501.35)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	LONGTOWN OUTFALL	12/1/2002	0.783381	123.00	45	0.22778	(11,916.00)	(8,334.77)	(126,25)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	HOMESTEAD	12/1/2004	0.821257	123.00	45	0.22778	(17,425.00)	(13,650.41)	(3,109.25)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	LONG CREEK SUBDIVISION	12/1/2002	0.783381	123.00	45	0.22778	(22,262.00)	(17,429.63)	(3,372.36)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	LOVETT OUTFALL	12/1/2002	0.783381	123.00	45	0.22778	(4,242.00)	(3,091.58)	(7,537.53)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	PLANTATION PARK PHASE 1 & C	6/1/2003	0.801235	117.00	45	0.21667	(16,578.00)	(12,428.53)	(1,000.11)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WILLOW LAKES PHASE VI - A	11/1/2003	0.801235	112.00	45	0.20741	(2,068.00)	(1,656.95)	(314,23.75)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WILLOW LAKES PHASE VI - A	8/1/2003	0.801235	112.00	45	0.20741	(2,068.00)	(1,656.95)	(10,906.12)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	WILLOW LAKES PHASE VI - A	11/1/2003	0.801235	112.00	45	0.20741	(3,977.00)	(3,186.51)	(680.91)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	THE VILLAGE AT LONGTOWN	5/1/2005	0.850441	94.00	45	0.17007	(7,436.00)	(6,318.78)	(1,059.94)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	BROOKHAVEN	10/1/2005	0.850441	94.00	45	0.16407	(10,686.00)	(8,072.50)	(5,179.11)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	BROOKHAVEN	10/1/2005	0.850441	89.00	45	0.16407	(10,686.00)	(8,072.50)	(5,179.11)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	DEER CREEK PHASE II	11/1/2005	0.850441	88.00	45	0.16481	(7,436.00)	(6,171.96)	(10,906.12)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	EAGLE GLEN PHASE IV	11/1/2005	0.877874	77.00	45	0.16286	(13,540.00)	(13,540.00)	(2,208.02)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	BRICKYARD VILLAGE	11/1/2005	0.877874	76.00	45	0.14259	(34,590.01)	(4,932.28)	(4,055.37)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	FORUM 2	7/1/2007	0.932878	68.00	45	0.12083	(28,233.00)	(28,233.00)	(7,115.52)
381.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	VILLAGE AT LAKE SHORE	10/1/2007	0.902878	65.00	45	0.12083	(5,651.11)	(5,651.11)	(1,182.65)

Palmetto of Richland County, LLC

Table 3. Development of Funds Pending Regulatory Outcome and Accumulated Amortization as of February 28, 2013

NARUC Account [1]	Subaccount [2]	Location [3]	In Service Date [4]	Trend Factor [5]	Age 2/28/2013 [6]	Service Life [7]	Accrued Factor [8]	Reproduction Cost [9]	Original Cost FPRO [10]	Accum. Amort. FPRO [11]
361.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	CLEMSON ROAD	10/1/2008	0.937545	53.00	45	0.09815	(1,600.00)	(1,500.07)	(147.23)
361.2 Collection Sewers - Gravity	0.2 DIP - 8" to 24"	IVY SQUARE	11/1/2008	0.937545	52.00	45	0.09830	(3,611.00)	(3,385.47)	(356.01)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	GREEN SPRINGS SPRING VALLEY SUBDIVISION	9/1/1970	0.168936	509.00	45	0.94259	(26,242.00)	(36,535.38)	(34,497.98)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRING VALLEY SUBDIVISION	9/1/1974	0.214679	482.00	45	0.85556	(18,732.00)	(4,025.65)	(3,444.17)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRING VALLEY SUBDIVISION	9/1/1974	0.214679	482.00	45	0.85556	(141,481.00)	(24,226.16)	(24,149.05)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRING VALLEY SUBDIVISION	9/1/1974	0.214679	482.00	45	0.85556	(141,481.00)	(25,908.05)	(25,722.14)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRING VALLEY SUBDIVISION	9/1/1974	0.214679	482.00	45	0.85556	(222,15.00)	(40,832.48)	(40,726.28)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRANE CREEK INTERCEPTOR	2/1/1976	0.247773	445.00	45	0.82047	(180,839.00)	(44,807.04)	(36,924.32)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRANE CREEK INTERCEPTOR	2/1/1976	0.247773	445.00	45	0.82047	(4742,188.00)	(1,174,974.27)	(988,265.83)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CANDLEWOOD	12/1/1977	0.263885	423.00	45	0.78353	(276,341.00)	(77,122.40)	(77,122.21)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WINDMILL ORCHARD	4/1/1978	0.316139	407.00	45	0.75707	(53,285.00)	(16,820.51)	(16,677.68)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	NORTH SPRINGS SUBDIVISION	11/1/1978	0.316139	400.00	45	0.74974	(570,45.00)	(180,371.71)	(13,608.67)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CLEAR SPRINGS	2/1/1980	0.358814	397.00	45	0.73519	(18,966.00)	(6,805.26)	(5,003.13)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CLEAR SPRINGS	2/1/1980	0.358814	397.00	45	0.73519	(41,872.00)	(15,024.25)	(11,045.61)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RAINSBOROUGH	2/1/1980	0.358814	397.00	45	0.73519	(65,074.00)	(22,442.08)	(22,442.08)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CLEAR SPRINGS	2/1/1980	0.358814	397.00	45	0.73519	(25,525.72)	(56,790.75)	(56,790.75)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHLAND NORTH EAST INDUSTRIAL	4/1/1981	0.365827	383.00	45	0.70262	(151,934.00)	(28,617.92)	(20,297.52)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHLAND NORTH EAST INDUSTRIAL	4/1/1981	0.365827	383.00	45	0.70262	(247,704.00)	(42,654.58)	(42,654.58)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHLAND NORTH EAST INDUSTRIAL	4/1/1981	0.365827	383.00	45	0.70262	(102,070.00)	(69,541.47)	(69,541.47)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BRADFORD PARK	12/1/1985	0.468548	355.00	45	0.60357	(29,680.72)	(27,795.19)	(27,795.19)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	NORTH CROSS	12/1/1985	0.468548	327.00	45	0.60357	(138,553.42)	(83,901.79)	(83,901.79)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FISHER WOOD PHASE	2/1/1986	0.471257	323.00	45	0.73519	(25,793.00)	(141,167.90)	(141,167.90)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPRINGHURST	9/1/1986	0.471257	318.00	45	0.58819	(130,073.00)	(62,078.27)	(35,557.20)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MILL BANK	3/1/1987	0.484675	312.00	45	0.57778	(80,041.00)	(39,594.31)	(22,876.71)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LOST TREE	9/1/1987	0.484675	306.00	45	0.56867	(96,16.00)	(26,914.82)	(26,914.82)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ROSE CREEK SUBDIVISION	9/1/1987	0.484675	306.00	45	0.56867	(448,13.00)	(221,685.49)	(221,685.49)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	KITCHENAID	6/1/1988	0.494675	306.00	45	0.56867	(135,014.20)	(238,280.36)	(238,280.36)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	TIMBERVALE	7/1/1988	0.515142	296.00	45	0.54815	(94,268.00)	(48,560.34)	(26,618.26)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	KITCHENAID	7/1/1988	0.515142	296.00	45	0.54815	(156,329.00)	(80,531.58)	(44,132.24)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BARTON CREEK OUTFALL	5/1/1989	0.539962	286.00	45	0.52653	(1,547.00)	(2,594.13)	(1,584.59)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BARTON CREEK OUTFALL	5/1/1989	0.539962	286.00	45	0.52653	(33,433.00)	(18,003.97)	(9,535.44)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FOX MEADOW PHASE II	6/1/1989	0.539962	286.00	45	0.52653	(102,981.00)	(56,605.88)	(29,450.44)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE LAKES PHASE I, II, III	7/1/1989	0.539962	284.00	45	0.52653	(116,886.00)	(63,115.14)	(33,310.77)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WHITEHURST PHASE I, II, III	8/1/1991	0.539962	259.00	45	0.47863	(141,043.00)	(76,157.93)	(40,093.42)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PINEFOREST COURT	8/1/1991	0.539368	259.00	45	0.47863	(131,744.00)	(36,681.98)	(14,492.27)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WINSLOW SUBDIVISION	2/1/1992	0.610941	253.00	45	0.48652	(61,380.00)	(37,786.73)	(27,786.73)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	COURT LAND	3/1/1992	0.610941	253.00	45	0.48652	(93,140.00)	(55,875.05)	(26,374.82)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRICKETREE CORNERS	6/1/1992	0.610941	252.00	45	0.48652	(21,201.00)	(1,018.66)	(475,84)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MISCELLANEOUS NO AS-BUILTS	7/1/1992	0.610941	248.00	45	0.45256	(1,526,230.00)	(95,765.37)	(46,647.80)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE LAKES PHASE I, II	10/7/1992	0.62923	241.00	45	0.44444	(121,374.00)	(80,547.89)	(32,358.05)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILD ACRE COURT	3/1/1993	0.62923	240.00	45	0.44444	(112,922.00)	(71,053.95)	(31,579.54)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SPARKLE BERRY LANE	5/1/1993	0.62923	238.00	45	0.44444	(19,208.15)	(8,468.26)	(4,376.42)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MAGNOLIA HALL	6/1/1994	0.645342	230.00	45	0.44683	(281,620.00)	(181,741.29)	(75,032.42)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DIAMOND BOAT AMERICA	8/1/1994	0.645342	223.00	45	0.44683	(114,672.00)	(74,002.69)	(30,285.28)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WELLINGTON SUBDIVISION PHASE 1	12/1/1994	0.645342	221.00	45	0.40526	(107,191.35)	(43,472.05)	(22,128.17)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HOLLY RIDGE PHASE I, II, III	2/1/1995	0.653631	217.00	45	0.40185	(121,374.00)	(80,547.89)	(32,358.05)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PARSONS MILL	6/1/1995	0.653631	214.00	45	0.39830	(113,059.00)	(75,029.49)	(28,900.25)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WINCHESTER SUBDIVISION	6/1/1995	0.653631	213.00	45	0.39444	(14,376.42)	(10,551.64)	(5,257.48)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MAGNOLIA HALL	6/1/1995	0.653631	212.00	45	0.39444	(49,694.30)	(38,182.81)	(14,283.07)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRESCENT LAKE SECTION 1 & 2	7/1/1995	0.653631	212.00	45	0.39259	(32,933.00)	(23,109.88)	(6,910.80)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CRESSENT LAKE SECTION 1 & 2	7/1/1995	0.653631	212.00	45	0.39259	(32,933.00)	(23,109.88)	(6,910.80)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKSTONE AND RICE CREEK ASHLEY HALL PHASE 1 THRU 5	9/1/1995	0.653631	210.00	45	0.38899	(21,8,842.45)	(14,2,597.11)	(5,454.43)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	COTTONWOOD	11/1/1995	0.653631	208.00	45	0.38819	(11,053.95)	(6,788.67)	(3,444.43)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PARSONS MILL	5/1/1996	0.653227	202.00	45	0.37407	(30,571.00)	(14,054.66)	(5,257.48)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PICKWICK PLACE	5/1/1996	0.653227	202.00	45	0.37407	(55,886.00)	(49,482.97)	(14,283.07)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WESTWOOD LAKES	5/1/1996	0.653227	202.00	45	0.37407	(62,780.00)	(46,045.15)	(16,045.15)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	GLENN MEADOWS VILLAGE	5/1/1996	0.653227	198.00	45	0.37407	(130,949.00)	(89,487.86)	(33,487.61)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CARRIAGE OAKS PHASE	5/1/1996	0.653227	198.00	45	0.36852	(41,162,26.00)	(28,381.08)	(10,546.74)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DOVE PARK PHASE	5/1/1996	0.653227	196.00	45	0.36852	(137,422.00)	(134,883.99)	(34,221.00)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MAGNOLIA POINT	6/1/1997	0.659903	189.00	45	0.35000	(34,917.16)	(34,917.16)	(8,371.07)

Palmetto of Richland County, LLC

Table 3. Development of Funds Pending Regulatory Outcome and Accumulated Amortization as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Trend Factor (5)	Age at 2/28/2013 (6)	Service Life (7)	Accrued Factor (8)	Reproduction Cost (9)	Original Cost EPRO (10)	Accum. Amort EPRO (11)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CVS/PHARMACY STORE #2298	7/1/1997	0.698903	188.00	45	0.34815	(8,234.00)	(5,754.77)	(2,003.51)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CAMBRIDGE OAKS	9/1/1997	0.698903	186.00	45	0.34444	(134,559.00)	(93,843.03)	(32,320.61)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	GOOD YEAR OAKS	6/1/1998	0.709789	182.00	45	0.33704	(81,931.00)	(65,132.46)	(18,592.78)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHLAND SCHOOLS	6/1/1998	0.709789	177.00	45	0.32778	(14,033.06)	(10,003.06)	(3,278.78)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RICHARD SCHOOLS	6/1/1998	0.709789	177.00	45	0.31852	(103,402.00)	(73,393.64)	(23,377.23)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DEVON GREEN SUBDIVISION I,II,III	11/1/1998	0.709789	172.00	45	0.31667	(123,426.00)	(67,506.47)	(27,742.05)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SOUTHWOOD PHASE 3 SC 4	12/1/1998	0.709789	171.00	45	0.31667	(164,204.10)	(51,987.97)	(21,132.40)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WINDERMERE PHASE	12/1/1998	0.709789	171.00	45	0.31296	(123,834.00)	(65,766.00)	(38,755.49)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MATWOOD PHASE II	2/1/1998	0.725466	169.00	45	0.31294	(145,037.00)	(105,219.37)	(32,345.21)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ASHLEY RIDGE PHASE	5/1/1999	0.725466	165.00	45	0.31018	(163,862.00)	(118,832.74)	(35,869.88)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WAVERLY PLACE PHASE II	8/1/1999	0.725466	163.00	45	0.30900	(28,116.00)	(5,739.21)	(3,428.50)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BRANDON HALL	9/1/1998	0.725466	162.00	45	0.30900	(27,355.00)	(19,845.11)	(5,983.53)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HARRINGTON COURT	9/1/1999	0.725466	162.00	45	0.30900	(64,614.56)	(36,322.00)	(19,444.37)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ASHLEY PLACE PHASE I THRU 3	2/1/2000	0.749851	157.00	45	0.29074	(57,911.00)	(43,424.63)	(12,625.31)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	REMINGTON RIDGE	6/1/2000	0.749851	153.00	45	0.28333	(87,700.00)	(65,761.94)	(18,632.55)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FIRST CAROLINA BAPTIST	8/1/2000	0.749851	151.00	45	0.27963	(10,778.00)	(8,081.90)	(2,259.94)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SUMMIT CENTER	12/1/2000	0.749851	147.00	45	0.27222	(16,785.00)	(12,594.50)	(3,772.87)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SUMMIT CENTER	12/1/2000	0.749851	147.00	45	0.27222	(28,116.00)	(5,739.21)	(3,288.25)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	TARGET	12/1/2000	0.749851	147.00	45	0.27222	(79,755.00)	(59,834.37)	(15,986.17)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	PLANTATION PARK PHASE 1 BC II	4/1/2001	0.771188	146.00	45	0.27307	(21,701.00)	(163,215.35)	(44,141.03)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HARDSCRABE ROAD	4/1/2001	0.771188	143.00	45	0.26481	(7,824.00)	(6,033.75)	(1,587.83)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	ELDERS POND SUBDIVISION	7/1/2001	0.771188	140.00	45	0.25926	(180,930.00)	(124,107.34)	(32,175.98)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE GREENS	9/1/2001	0.771188	138.00	45	0.25656	(76,666.00)	(58,175.45)	(15,030.62)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONG CREEK SUBDIVISION	12/1/2002	0.763381	123.00	45	0.22778	(21,144.00)	(16,863.81)	(3,772.87)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONGTOWN OUTFALL	12/1/2002	0.763381	123.00	45	0.22778	(56,265.00)	(18,888.03)	(1,818.94)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CANE BREAK SUBDIVISION	12/1/2002	0.763381	123.00	45	0.22778	(79,478.00)	(70,995.37)	(32,582.22)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONGTOWN OUTFALL	12/1/2002	0.763381	123.00	45	0.22778	(182,466.00)	(124,466.00)	(28,234.15)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONG CREEK SUBDIVISION	12/1/2002	0.763381	123.00	45	0.22778	(29,135.00)	(24,410.05)	(5,948.96)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LONG CREEK SUBDIVISION	12/1/2002	0.763381	123.00	45	0.22778	(68,422.00)	(53,614.39)	(12,092.17)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LOVETT OUTFALL	6/1/2003	0.801235	117.00	45	0.21657	(110,432.00)	(88,481.95)	(19,171.09)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	KILLIAN GREEN	6/1/2003	0.801235	117.00	45	0.21657	(165,878.00)	(146,931.90)	(32,288.58)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILLOW LAKES PHASE VI-A	11/1/2003	0.801235	112.00	45	0.20741	(40,842.94)	(8,471.13)	(8,471.13)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILLOW LAKES PHASE VI-A	11/1/2003	0.801235	112.00	45	0.20741	(108,349.00)	(86,812.97)	(18,005.68)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	WILLOW LAKES PHASE VI-A	11/1/2003	0.801235	112.00	45	0.20741	(35,455.00)	(26,158.75)	(5,250.95)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HOMESTEAD	2/1/2004	0.822572	109.00	45	0.20185	(15,896.12)	(15,896.12)	(2,305.55)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HESTER WOOD & KILLIAN STATION	3/1/2004	0.822572	108.00	45	0.20000	(160,002.00)	(131,678.56)	(26,335.00)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE SHORES AT ELDER'S FOND	5/1/2004	0.822572	106.00	45	0.19530	(10,591.80)	(5,957.25)	(1,970.27)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THOMASTON	7/1/2004	0.822572	104.00	45	0.19259	(32,005.00)	(26,325.41)	(6,207.78)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	KILLIAN ROAD	8/1/2004	0.822572	103.00	45	0.19074	(52,522.00)	(43,203.12)	(8,824.94)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RIVERDALE PHASE I	8/1/2004	0.822572	103.00	45	0.19074	(60,096.00)	(51,984.72)	(12,556.80)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	VINEYARDS CROSSING PHASE I BC 2	12/1/2004	0.822572	99.00	45	0.18333	(118,201.00)	(97,228.82)	(17,825.28)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	TRADITIONS PHASE I, II	5/1/2005	0.850441	94.00	45	0.17407	(95,054.00)	(80,846.32)	(14,073.25)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	THE VILLAGE AT LONGTOWN	5/1/2005	0.850441	94.00	45	0.17407	(100,338.00)	(85,331.54)	(15,105.00)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	TRADITIONS PHASE I, II	5/1/2005	0.850441	94.00	45	0.17407	(102,034.00)	(86,773.89)	(15,105.00)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FALLS MILL PHASE II	5/1/2005	0.850441	94.00	45	0.17407	(127,146.00)	(108,130.00)	(18,822.65)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HOBART	10/1/2005	0.850441	93.00	45	0.17407	(22,021.00)	(18,727.56)	(3,225.30)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKHAVEN	10/1/2005	0.850441	89.00	45	0.16481	(7,632.78)	(6,184.88)	(1,021.20)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKHAVEN	10/1/2005	0.850441	89.00	45	0.16481	(76,754.00)	(65,274.74)	(10,758.24)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HEATHER GREEN	10/1/2005	0.850441	89.00	45	0.16481	(32,322.00)	(28,879.76)	(6,598.81)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BROOKHAVEN	10/1/2005	0.850441	89.00	45	0.16481	(85,211.00)	(73,511.72)	(12,152.85)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DEER CREEK PHASE I	10/1/2005	0.850441	88.00	45	0.16252	(216,840.00)	(186,130.00)	(35,318.37)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	EAGLE GLEN PHASE II	10/1/2005	0.850441	77.00	45	0.14259	(51,145.00)	(39,962.98)	(5,983.69)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FORUM 2	10/1/2005	0.850441	76.00	45	0.14074	(61,186.00)	(53,698.07)	(5,880.44)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LANDON PLACE	10/1/2005	0.850441	76.00	45	0.14074	(47,680.00)	(41,857.05)	(3,372.29)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	BRICKYARD VILLAGE	11/1/2005	0.850441	76.00	45	0.14074	(63,728.60)	(58,866.01)	(8,945.33)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	RIVERS STATION	11/1/2005	0.850441	74.00	45	0.13704	(129,909.00)	(117,282.01)	(16,073.35)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	HERITAGE FOREST PHASE II, III	11/1/2005	0.850441	74.00	45	0.13704	(125,035.00)	(121,911.13)	(16,706.34)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	GREEN VALLEY	5/1/2007	0.902878	70.00	45	0.12963	(33,838.00)	(30,551.59)	(3,960.28)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	CLUB COLONY PHASE II	6/1/2007	0.902878	69.00	45	0.12778	(44,151.00)	(41,962.98)	(3,963.69)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	FORUM 2	7/1/2007	0.902878	68.00	45	0.12933	(61,602.00)	(58,866.01)	(1,057.71)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	LANDON PLACE	7/1/2007	0.902878	65.00	45	0.12037	(123,030.00)	(111,082.85)	(13,372.29)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	VILLAGE AT LAKE SHORE	10/1/2007	0.902878	64.00	45	0.11852	(65,333.00)	(59,917.71)	(10,914.65)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	SAMS CROSSING	11/1/2007	0.902878	58.00	45	0.10741	(62,554.24)	(62,554.24)	(6,729.53)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	MERIDIAN AT HERON LAKE	9/1/2008	0.937545	54.00	45	0.10000	(25,356.00)	(25,356.00)	(2,377.43)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	DWT SEWER	9/1/2008	0.937545	53.00	45	0.09815	(121,151.05)	(121,151.05)	(1,151.05)

Palmetto of Richland County, LLC

Table 3. Development of Funds Pending Regulatory Outcome and Accumulated Amortization as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Trend Factor (5)	Age at 2/28/2013 (6)	Accrued Service Life Factor (7)	Reproduction Cost (8)	Original Cost FPRO (10)	Accum. Amort. FPRO (11)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	IVY SQUARE	11/1/2008	0.937545	52.00	45	0.096330	(10,723.00)	(10,053.29)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	IVY SQUARE	11/1/2008	0.937545	52.00	45	0.096330	(13,428.00)	(13,405.01)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	IVY SQUARE	11/1/2008	0.937545	52.00	45	0.096330	(78,034.00)	(73,519.43)
361.2 Collection Sewers - Gravity	0.1 PVC - 4" to 30"	IVY SQUARE	11/1/2008	0.937545	52.00	45	0.096330	(55,715.00)	(54,737.09)
361.2 Collection Sewers - Gravity	0.3 Manholes	BRADFORD PARK	4/1/1985	0.468518	335.00	30	0.93056	(32,919.00)	(15,456.93)
361.2 Collection Sewers - Gravity	0.3 Manholes	NORTH CROSS	12/1/1985	0.468518	327.00	30	0.91833	(109,118.00)	(61,127.03)
361.2 Collection Sewers - Gravity	0.3 Manholes	FISHERWOOD PHASE	4/1/1986	0.477237	323.00	30	0.89722	(167,484.00)	(79,932.94)
361.2 Collection Sewers - Gravity	0.3 Manholes	SPRINGHURST	9/1/1986	0.477237	318.00	30	0.88333	(53,290.00)	(22,483.03)
361.2 Collection Sewers - Gravity	0.3 Manholes	MILL BANK	3/1/1987	0.494675	312.00	30	0.86657	(43,140.00)	(12,340.29)
361.2 Collection Sewers - Gravity	0.3 Manholes	LOST TREE	9/1/1987	0.494675	306.00	30	0.85000	(71,054.00)	(18,484.92)
361.2 Collection Sewers - Gravity	0.3 Manholes	ROSE CREEK SUBDIVISION	9/1/1987	0.494675	206.00	30	0.85000	(274,955.00)	(29,876.36)
361.2 Collection Sewers - Gravity	0.3 Manholes	KITCHENADE	7/1/1988	0.515142	256.00	30	0.82222	(56,430.00)	(40,843.98)
361.2 Collection Sewers - Gravity	0.3 Manholes	BARTON CREEK OUTfall	5/1/1989	0.539982	266.00	30	0.79444	(15,240.09)	(7,171.61)
361.2 Collection Sewers - Gravity	0.3 Manholes	FOX MEADOW PHASE II	6/1/1989	0.539982	285.00	30	0.75167	(45,678.00)	(19,525.98)
361.2 Collection Sewers - Gravity	0.3 Manholes	TIMBERVALE	7/1/1989	0.539982	284.00	30	0.78889	(71,054.00)	(30,286.90)
361.2 Collection Sewers - Gravity	0.3 Manholes	WHITEHURST PHASE I, II, III	12/1/1989	0.539982	279.00	30	0.77500	(55,828.00)	(23,392.40)
361.2 Collection Sewers - Gravity	0.3 Manholes	PINEFOREST COURT	8/1/1991	0.593088	259.00	30	0.71944	(10,151.00)	(4,331.36)
361.2 Collection Sewers - Gravity	0.3 Manholes	WINSLOW SUBDIVISION	2/1/1992	0.610941	253.00	30	0.70278	(282,613.39)	(198,298.10)
361.2 Collection Sewers - Gravity	0.3 Manholes	COURT LAND	3/1/1992	0.610941	252.00	30	0.70000	(12,538.00)	(1,085.40)
361.2 Collection Sewers - Gravity	0.3 Manholes	CRICKETTREE CORNERS	6/1/1992	0.610941	249.00	30	0.69167	(12,688.00)	(7,751.62)
361.2 Collection Sewers - Gravity	0.3 Manholes	MISCELLANEOUS NO AS-BUILTS	7/1/1992	0.610941	248.00	30	0.68989	(69,288.00)	(29,500.98)
361.2 Collection Sewers - Gravity	0.3 Manholes	THE LAKES PHASE I, II	2/1/1993	0.62923	241.00	30	0.68944	(109,118.00)	(68,680.37)
361.2 Collection Sewers - Gravity	0.3 Manholes	BROOKFIELD	3/1/1993	0.62923	240.00	30	0.67500	(58,365.00)	(24,483.78)
361.2 Collection Sewers - Gravity	0.3 Manholes	SPARKLE BERRY LANE	5/1/1993	0.62923	238.00	30	0.66111	(15,226.00)	(6,333.88)
361.2 Collection Sewers - Gravity	0.3 Manholes	NORTH TRACE	11/1/1994	0.645342	230.00	30	0.63889	(27,914.00)	(11,509.00)
361.2 Collection Sewers - Gravity	0.3 Manholes	MAGNOLIA HALL	8/1/1994	0.645342	223.00	30	0.61944	(147,183.00)	(58,836.95)
361.2 Collection Sewers - Gravity	0.3 Manholes	DIAMANT BOARD AMERICA	10/1/1994	0.645342	221.00	30	0.61839	(48,194.00)	(19,222.53)
361.2 Collection Sewers - Gravity	0.3 Manholes	WELLINGTON SUBDIVISION PHASE 1	7/1/1994	0.645342	219.00	30	0.60233	(114,194.00)	(31,115.18)
361.2 Collection Sewers - Gravity	0.3 Manholes	HOLY RIDGE PHASE II, III	2/1/1995	0.63531	217.00	30	0.60278	(68,817.00)	(27,317.36)
361.2 Collection Sewers - Gravity	0.3 Manholes	WILD AZALEA COURT	5/1/1995	0.63531	214.00	30	0.59444	(45,469.36)	(27,407.92)
361.2 Collection Sewers - Gravity	0.3 Manholes	WANCHESTER SUBDIVISION	6/1/1995	0.63531	213.00	30	0.59167	(77,613.00)	(3,503.27)
361.2 Collection Sewers - Gravity	0.3 Manholes	CRESCENT LAKE SECTION 1 & 2	7/1/1995	0.63531	212.00	30	0.58889	(433,956.00)	(77,397.32)
361.2 Collection Sewers - Gravity	0.3 Manholes	BROOKSTONE AND RICE CREEK	8/1/1995	0.63531	211.00	30	0.58139	(180,112.00)	(70,412.14)
361.2 Collection Sewers - Gravity	0.3 Manholes	ASHLEY HALL PHASE 1 THRU 5	9/1/1995	0.63531	210.00	30	0.58333	(112,043.18)	(59,222.53)
361.2 Collection Sewers - Gravity	0.3 Manholes	COTTONWOOD	12/1/1995	0.63531	208.00	30	0.57778	(53,200.00)	(44,243.06)
361.2 Collection Sewers - Gravity	0.3 Manholes	PARSONS MILL	5/1/1996	0.63531	202.00	30	0.56111	(12,688.76)	(4,684.15)
361.2 Collection Sewers - Gravity	0.3 Manholes	PICKWICK PLACE	5/1/1996	0.63531	202.00	30	0.56111	(27,914.00)	(19,071.59)
361.2 Collection Sewers - Gravity	0.3 Manholes	WESTWOOD LAKES	5/1/1996	0.63532	202.00	30	0.56111	(35,527.00)	(13,619.85)
361.2 Collection Sewers - Gravity	0.3 Manholes	GLENN MEADOWS VILLAGE	5/1/1996	0.63532	202.00	30	0.56111	(36,409.00)	(20,429.58)
361.2 Collection Sewers - Gravity	0.3 Manholes	CARRIAGE OAKS PHASE	8/1/1996	0.63532	199.00	30	0.55278	(185,248.00)	(69,563.08)
361.2 Collection Sewers - Gravity	0.3 Manholes	DOVE PARK PHASE	8/1/1996	0.63532	196.00	30	0.54444	(56,450.00)	(35,889.53)
361.2 Collection Sewers - Gravity	0.3 Manholes	MAGNOLIA POINT	6/1/1997	0.638903	189.00	30	0.52500	(10,151.00)	(7,094.56)
361.2 Collection Sewers - Gravity	0.3 Manholes	CVS/PHARMACY STORE #2269	7/1/1997	0.638903	188.00	30	0.52222	(7,613.00)	(2,778.61)
361.2 Collection Sewers - Gravity	0.3 Manholes	CAMBRIDGE OAKS	9/1/1997	0.638903	186.00	30	0.51627	(71,014.00)	(25,657.59)
361.2 Collection Sewers - Gravity	0.3 Manholes	GOOD YEAR TIRE	5/1/1998	0.638978	182.00	30	0.50555	(24,273.00)	(9,910.73)
361.2 Collection Sewers - Gravity	0.3 Manholes	DEVON GREEN SUBDIVISION 1, II, III	8/1/1998	0.638978	182.00	30	0.50555	(53,200.00)	(30,007.81)
361.2 Collection Sewers - Gravity	0.3 Manholes	SOUTHWOOD PHASE 3, 4, 5	11/1/1998	0.638978	177.00	30	0.49167	(55,828.00)	(19,482.84)
361.2 Collection Sewers - Gravity	0.3 Manholes	WINDERMERE PHASE	12/1/1998	0.709789	172.00	30	0.47778	(53,200.00)	(18,727.79)
361.2 Collection Sewers - Gravity	0.3 Manholes	REMINGTON RIDGE	12/1/1998	0.709789	171.00	30	0.47500	(61,240.63)	(12,426.68)
361.2 Collection Sewers - Gravity	0.3 Manholes	MAYWOOD PHASE II	2/1/1999	0.725456	169.00	30	0.45944	(55,430.00)	(31,665.02)
361.2 Collection Sewers - Gravity	0.3 Manholes	ASHLEY RIDGE PHASE 1	5/1/1999	0.725456	165.00	30	0.46111	(49,659.85)	(25,486.70)
361.2 Collection Sewers - Gravity	0.3 Manholes	WAVERLY PLACE PHASE II	8/1/1999	0.725456	163.00	30	0.45555	(19,274.92)	(10,007.81)
361.2 Collection Sewers - Gravity	0.3 Manholes	RICHLAND SCHOOLS	6/1/1999	0.725456	162.00	30	0.45000	(32,893.33)	(16,983.05)
361.2 Collection Sewers - Gravity	0.3 Manholes	BRANDON HALL	9/1/1999	0.725456	162.00	30	0.45000	(55,527.00)	(10,877.98)
361.2 Collection Sewers - Gravity	0.3 Manholes	ASHLEY HALL PHASE 1 THRU 3	2/1/2000	0.749851	157.00	30	0.45811	(27,914.00)	(8,128.39)
361.2 Collection Sewers - Gravity	0.3 Manholes	FIRST CAROLINA BAPTIST	8/1/2000	0.749851	151.00	30	0.42500	(48,205.00)	(15,385.48)
361.2 Collection Sewers - Gravity	0.3 Manholes	GREEN SPRINGS	10/1/2000	0.749851	149.00	30	0.41389	(9,045.73)	(4,413.89)
361.2 Collection Sewers - Gravity	0.3 Manholes	SUMMIT CENTER	12/1/2000	0.749851	147.00	30	0.40833	(22,890.00)	(11,725.85)
361.2 Collection Sewers - Gravity	0.3 Manholes	TARGET	12/1/2000	0.749851	147.00	30	0.40833	(32,893.33)	(10,877.98)
361.2 Collection Sewers - Gravity	0.3 Manholes	HARDSCRABBLE ROAD	4/1/2001	0.771188	143.00	30	0.39722	(2,538.00)	(777.48)
361.2 Collection Sewers - Gravity	0.3 Manholes	RICHLAND NORTH EAST INDUSTRIAL	7/1/2001	0.771188	143.00	30	0.39722	(144,616.00)	(11,957.29)
361.2 Collection Sewers - Gravity	0.3 Manholes	ELDERS POND SUBDIVISION	7/1/2001	0.771188	140.00	30	0.38869	(66,538.13)	(25,857.94)
361.2 Collection Sewers - Gravity	0.3 Manholes	THE GREENS	9/1/2001	0.771188	138.00	30	0.38333	(46,304.28)	(16,367.86)

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NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Age at 2/28/2013 (5)	Trend Factor (5)	Service Life (7)	Accrued Factor (8)	Reproduction Cost (9)	Original Cost EPRO (10)	Accum. Amort. EPRO (11)
361.2 Collection Sewers - Gravity	0.3 Manholes	CANE BREAK SUBDIVISION	12/1/2002	0.763381	123.00	30	0.34167	(50,753.00)	(39,758.94)	(13,584.30)
361.2 Collection Sewers - Gravity	0.3 Manholes	LONG CREEK SUBDIVISION	12/1/2002	0.763381	123.00	30	0.34167	(152,258.00)	(119,258.00)	(40,752.64)
361.2 Collection Sewers - Gravity	0.3 Manholes	LOVETT CUFFFALL	6/1/2003	0.801235	117.00	30	0.32500	(256,914.00)	(232,588.97)	(79,487.90)
361.2 Collection Sewers - Gravity	0.3 Manholes	KILLIAN GREEN	6/1/2003	0.801235	117.00	30	0.32500	(482,15.00)	(463,15.00)	(12,555.23)
361.2 Collection Sewers - Gravity	0.3 Manholes	WILLOW LAKES PHASE VI - A	11/1/2003	0.801235	112.00	30	0.31111	(37,657.00)	(278,554.84)	(22,487.42)
361.2 Collection Sewers - Gravity	0.3 Manholes	HOMESTEAD	2/1/2004	0.822572	109.00	30	0.32078	(76,159.00)	(62,621.57)	(18,960.42)
361.2 Collection Sewers - Gravity	0.3 Manholes	HESTER WOOD & KILLIAN STATION	3/1/2004	0.822572	108.00	30	0.32078	(58,958.00)	(58,958.00)	(24,422.48)
361.2 Collection Sewers - Gravity	0.3 Manholes	THE SHORES AT ELDER'S POND	5/1/2004	0.822572	106.00	30	0.29444	(45,768.00)	(37,573.44)	(10,083.29)
361.2 Collection Sewers - Gravity	0.3 Manholes	THOMASTON	7/1/2004	0.822572	104.00	30	0.28889	(20,310.00)	(16,689.03)	(4,824.16)
361.2 Collection Sewers - Gravity	0.3 Manholes	KILLIAN ROAD	8/1/2004	0.822572	103.00	30	0.28511	(20,873.58)	(20,873.58)	(5,972.16)
361.2 Collection Sewers - Gravity	0.3 Manholes	RIVERDALE PHASE I	8/1/2004	0.822572	103.00	30	0.28511	(30,422.00)	(25,048.96)	(5,972.16)
361.2 Collection Sewers - Gravity	0.3 Manholes	SPRING VALLEY SUBDIVISION	9/1/2004	0.822572	102.00	30	0.28333	(479,514.00)	(394,516.99)	(17,179.81)
361.2 Collection Sewers - Gravity	0.3 Manholes	VINEYARDS CROSSING PHASE 1&C 2	12/1/2004	0.822572	99.00	30	0.27500	(40,612.00)	(33,398.06)	(9,184.47)
361.2 Collection Sewers - Gravity	0.3 Manholes	FALLS MILL PHASE I	5/1/2005	0.850441	94.00	30	0.26111	(88,516.00)	(88,516.00)	(15,214.83)
361.2 Collection Sewers - Gravity	0.3 Manholes	TRADITIONS PHASE I, II	5/1/2005	0.850441	94.00	30	0.26111	(76,159.00)	(64,743.22)	(16,905.17)
361.2 Collection Sewers - Gravity	0.3 Manholes	THE VILLAGE AT LONGTOWN	6/1/2005	0.850441	93.00	30	0.25833	(169,118.00)	(92,798.41)	(24,230.70)
361.2 Collection Sewers - Gravity	0.3 Manholes	HOBART	6/1/2005	0.850441	93.00	30	0.25833	(76,13.00)	(16,474.41)	(1,572.58)
361.2 Collection Sewers - Gravity	0.3 Manholes	HEATHER GREEN	10/1/2005	0.850441	89.00	30	0.24722	(184,947.00)	(140,277.68)	(34,679.76)
361.2 Collection Sewers - Gravity	0.3 Manholes	BROOKHAVEN	11/1/2005	0.850441	89.00	30	0.24444	(484,689.00)	(419,199.35)	(101,904.84)
361.2 Collection Sewers - Gravity	0.3 Manholes	DEER CREEK PHASE II	11/1/2005	0.850441	88.00	30	0.24444	(152,258.00)	(129,486.43)	(31,652.24)
361.2 Collection Sewers - Gravity	0.3 Manholes	CRANE CREEK INTERCEPTOR	12/1/2005	0.877874	85.00	30	0.23611	(182,710.00)	(160,395.45)	(37,871.38)
361.2 Collection Sewers - Gravity	0.3 Manholes	EAGLE GLEN PHASE IV	10/1/2005	0.877874	77.00	30	0.21389	(13,613.46)	(13,613.46)	(7,623.74)
361.2 Collection Sewers - Gravity	0.3 Manholes	BRICKSIDE VILLAGE	11/1/2005	0.877874	76.00	30	0.21111	(25,736.00)	(22,276.94)	(4,702.91)
361.2 Collection Sewers - Gravity	0.3 Manholes	BRICKYARD VILLAGE	11/1/2005	0.877874	76.00	30	0.21111	(40,622.00)	(35,843.46)	(3,584.73)
361.2 Collection Sewers - Gravity	0.3 Manholes	HERITAGE FOREST PHASE III, IV	1/1/2007	0.902878	74.00	30	0.20556	(73,522.00)	(66,444.62)	(13,658.06)
361.2 Collection Sewers - Gravity	0.3 Manholes	RIVERS STATION	11/1/2007	0.902878	74.00	30	0.20556	(76,159.00)	(68,735.22)	(14,128.91)
361.2 Collection Sewers - Gravity	0.3 Manholes	GREEN VALLEY	5/1/2007	0.902878	70.00	30	0.19444	(281,839.00)	(283,486.05)	(4,009.61)
361.2 Collection Sewers - Gravity	0.3 Manholes	CLUB COLONY PHASE II	6/1/2007	0.902878	69.00	30	0.19167	(20,310.00)	(18,299.33)	(3,513.12)
361.2 Collection Sewers - Gravity	0.3 Manholes	FORUM 2	5/1/2007	0.902878	68.00	30	0.18889	(15,075.00)	(15,075.00)	(665,51)
361.2 Collection Sewers - Gravity	0.3 Manholes	LANDON PLACE	10/1/2007	0.902878	65.00	30	0.18656	(58,365.00)	(52,697.38)	(9,514.81)
361.2 Collection Sewers - Gravity	0.3 Manholes	VILLAGE AT LAKE SHORE	10/1/2007	0.902878	65.00	30	0.18656	(126,822.00)	(114,559.00)	(20,310.00)
361.2 Collection Sewers - Gravity	0.3 Manholes	SAMS CROSSING	11/1/2007	0.902878	64.00	30	0.17778	(32,989.00)	(32,989.00)	(5,295.12)
361.2 Collection Sewers - Gravity	0.3 Manholes	CANDLEWOOD	12/1/2007	0.902878	63.00	30	0.17500	(46,110.00)	(46,110.00)	(4,009.61)
361.2 Collection Sewers - Gravity	0.3 Manholes	MERIDIAN AT HERON LAKE	5/1/2008	0.937545	58.00	30	0.16111	(30,452.00)	(28,550.11)	(4,599.74)
361.2 Collection Sewers - Gravity	0.3 Manholes	DNT SERVER	9/1/2008	0.937545	54.00	30	0.15000	(7,613.00)	(7,613.00)	(1,070.63)
361.2 Collection Sewers - Gravity	0.3 Manholes	CLENSON ROAD	10/1/2008	0.937545	53.00	30	0.14722	(68,280.00)	(68,280.00)	(8,099.01)
361.2 Collection Sewers - Gravity	0.3 Manholes	IVY SQUARE	4/1/2009	0.937545	47.00	30	0.14444	(73,522.00)	(73,522.00)	(9,586.06)
361.2 Collection Sewers - Gravity	0.3 Manholes	WINDMILL ORCHARD	11/1/2009	0.934209	40.00	30	0.11111	(22,916.67)	(22,916.67)	(2,476.04)
361.2 Collection Sewers - Gravity	0.3 Manholes	NORTH SPRINGS SUBDIVISION	2/1/2010	0.949653	37.00	30	0.10278	(55,828.00)	(53,010.51)	(5,448.30)
361.2 Collection Sewers - Gravity	0.3 Manholes	CLEAR SPRINGS	2/1/2010	0.949553	37.00	30	0.10278	(137,053.00)	(130,117.32)	(13,373.17)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/1977	0.263885	423.00	38	0.92763	(63,770.00)	(66,627.94)	(15,610.13)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	4/1/1978	0.316138	407.00	38	0.89254	(8,220.00)	(8,220.00)	(2,339.18)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/1978	0.316138	400.00	38	0.87719	(88,960.00)	(88,960.00)	(24,689.96)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	2/1/1981	0.358814	387.00	38	0.87719	(19,522.71)	(19,522.71)	(2,424.07)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/1981	0.358527	383.00	38	0.83891	(93,424.00)	(93,424.00)	(31,059.76)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/1985	0.468548	327.00	38	0.77115	(9,412.19)	(9,412.19)	(1,320.18)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	4/1/1986	0.477237	323.00	38	0.71777	(21,622.00)	(21,622.00)	(4,595.73)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	9/1/1986	0.477237	312.00	38	0.69737	(17,677.68)	(17,677.68)	(1,170.47)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1987	0.494675	312.00	38	0.68424	(13,710.00)	(13,710.00)	(4,840.32)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/1987	0.494675	306.00	38	0.67105	(200,558.00)	(186,122.00)	(56,309.58)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1987	0.494675	326.00	38	0.63273	(11,190.72)	(11,190.72)	(2,167.38)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/1987	0.494675	328.00	38	0.62500	(18,175.00)	(18,175.00)	(6,133.64)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/1989	0.539862	284.00	38	0.54386	(8,149.37)	(8,149.37)	(2,163.12)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1989	0.539862	279.00	38	0.51833	(21,622.00)	(21,622.00)	(5,666.80)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/1989	0.539862	259.00	38	0.56798	(6,672.00)	(6,672.00)	(1,011,981.81)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	2/1/1992	0.610841	253.00	38	0.55462	(101,390.81)	(101,390.81)	(21,070.63)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1992	0.610841	252.00	38	0.55263	(65,137.00)	(65,137.00)	(13,209.46)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/1992	0.610841	249.00	38	0.54386	(3,866.00)	(3,866.00)	(1,020.00)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	7/1/1992	0.610841	248.00	38	0.54386	(153,884.00)	(153,884.00)	(34,937.81)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1993	0.622923	241.00	38	0.52851	(44,321.00)	(44,321.00)	(11,743.12)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	3/1/1993	0.622923	240.00	38	0.52632	(12,937.81)	(12,937.81)	(3,210.33)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/1993	0.622923	236.00	38	0.52193	(5,167.57)	(5,167.57)	(1,675.57)

Palmetto of Richland County, LLC

Table 3. Development of Funds Pending Regulatory Outcome and Accumulated Amortization as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Trend Factor (5)	Age at 2/28/2013 (6)	Service Life (7)	Accrued Factor (8)	Reproduction Cost (9)	Original Cost FPRO (10)	Accum. Amort EPBD (11)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	1/1/1994	0.645342	230.00	38	0.50439	(8,928.00)	(5,761.62)	(2,906.08)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	8/1/1994	0.645342	223.00	38	0.48904	(50,697.00)	(15,989.72)	(15,989.72)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/1994	0.645342	219.00	38	0.48026	(28,666.00)	(18,518.74)	(8,883.87)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	2/1/1995	0.653631	217.00	38	0.47598	(22,001.00)	(14,600.55)	(6,948.07)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/1995	0.653631	214.00	38	0.47363	(23,539.05)	(1,191.57)	(1,191.57)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/1995	0.653631	213.00	38	0.46711	(148,266.00)	(98,393.95)	(45,980.34)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	7/1/1995	0.653631	212.00	38	0.46491	(64,099.00)	(42,531.47)	(19,773.40)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	8/1/1995	0.653631	211.00	38	0.46274	(54,542.00)	(32,183.83)	(16,742.95)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	9/1/1995	0.653631	210.00	38	0.46053	(58,987.00)	(1,303.95)	(24,545.75)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/1995	0.653631	208.00	38	0.45614	(18,812.00)	(12,484.23)	(5,694.56)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/1996	0.653227	202.00	38	0.44298	(45,915.00)	(31,370.36)	(13,896.52)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	8/1/1996	0.653227	199.00	38	0.43540	(67,278.00)	(20,059.78)	(10,059.78)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/1996	0.653227	196.00	38	0.42882	(32,822.00)	(12,428.55)	(8,644.63)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/1997	0.658893	189.00	38	0.41447	(5,102.00)	(3,565.80)	(1,477.93)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	7/1/1997	0.658893	188.00	38	0.41228	(1,933.00)	(1,337.00)	(651.22)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	9/1/1997	0.658893	186.00	38	0.40789	(22,957.00)	(16,044.72)	(6,544.56)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/1998	0.658893	177.00	38	0.38816	(22,330.00)	(15,842.50)	(6,149.38)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/1998	0.709789	172.00	38	0.37719	(17,537.00)	(12,447.58)	(4,593.14)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/1998	0.709789	171.00	38	0.37500	(61,220.00)	(43,453.31)	(16,234.93)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/1998	0.653227	166.00	38	0.37004	(29,072.00)	(22,743.66)	(8,058.51)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/1999	0.725466	166.00	38	0.36404	(24,670.00)	(18,042.33)	(6,558.04)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	8/1/1999	0.725466	163.00	38	0.35746	(28,666.00)	(20,817.96)	(7,441.51)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	9/1/1999	0.725466	162.00	38	0.35226	(13,978.88)	(10,131.00)	(4,930.65)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	2/1/2000	0.749851	157.00	38	0.34430	(10,203.00)	(7,650.13)	(2,377.91)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/2000	0.749851	153.00	38	0.33553	(3,920.65)	(1,714.92)	(1,714.92)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/2000	0.749851	147.00	38	0.32327	(9,585.00)	(7,727.33)	(2,312.13)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/1999	0.725466	146.00	38	0.32018	(37,306.00)	(26,769.85)	(9,211.43)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	4/1/2001	0.771188	143.00	38	0.31360	(1,276.00)	(1,276.00)	(1,276.00)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	7/1/2001	0.771188	140.00	38	0.30702	(27,740.00)	(2,387.96)	(2,387.96)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	9/1/2001	0.771188	138.00	38	0.30263	(11,803.04)	(3,571.97)	(3,571.97)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/2002	0.763381	123.00	38	0.25974	(29,177.00)	(20,071.93)	(5,315.45)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/2003	0.801235	117.00	38	0.25558	(49,193.00)	(39,343.03)	(10,084.58)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/2003	0.801235	112.00	38	0.24561	(7,642.00)	(6,642.00)	(1,624.57)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	2/1/2004	0.822572	109.00	38	0.23904	(25,827.00)	(21,244.86)	(5,078.20)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/2004	0.822572	108.00	38	0.23884	(29,076.00)	(23,867.56)	(5,652.89)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	8/1/2004	0.822572	106.00	38	0.23246	(12,466.00)	(10,229.50)	(2,377.91)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	9/1/2004	0.822572	104.00	38	0.22807	(5,739.00)	(4,720.74)	(1,076.68)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	8/1/2004	0.822572	103.00	38	0.21656	(21,044.00)	(17,310.20)	(3,509.58)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	12/1/2004	0.822572	99.00	38	0.21111	(17,886.00)	(14,687.84)	(3,188.51)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	2/1/2005	0.850441	94.00	38	0.20614	(83,886.00)	(77,316.27)	(14,701.16)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/2005	0.850441	93.00	38	0.20395	(5,319.00)	(5,271.06)	(553.92)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	7/1/2005	0.850441	89.00	38	0.19518	(229,883.00)	(195,510.41)	(38,158.85)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/2005	0.850441	88.00	38	0.19298	(40,403.60)	(40,403.60)	(7,797.19)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	10/1/2006	0.877874	77.00	38	0.16886	(16,580.00)	(14,355.18)	(2,457.78)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/2006	0.877874	76.00	38	0.16667	(24,522.00)	(20,676.00)	(3,592.26)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	1/1/2007	0.902878	74.00	38	0.16228	(50,697.00)	(45,773.22)	(7,428.11)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/2007	0.902878	70.00	38	0.15351	(5,377.00)	(5,757.65)	(893.85)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	6/1/2007	0.902878	69.00	38	0.15132	(7,334.00)	(6,621.71)	(1,001.97)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	7/1/2007	0.902878	68.00	38	0.14952	(2,232.00)	(2,015.22)	(300.52)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/2007	0.902878	65.00	38	0.14254	(57,394.00)	(51,819.79)	(7,386.58)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	1/1/2008	0.927545	58.00	38	0.12719	(11,163.00)	(10,841.00)	(1,414.36)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	5/1/2008	0.927545	54.00	38	0.11642	(3,826.00)	(3,587.05)	(424.78)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	10/1/2008	0.937545	53.00	38	0.11623	(23,585.00)	(21,121.37)	(2,517.12)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	10/1/2008	0.937545	52.00	38	0.11404	(36,900.00)	(36,470.49)	(2,238.89)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	11/1/2008	0.937545	52.00	38	0.11404	(30,929.00)	(28,987.32)	(3,305.71)
363.2 Services to Customers	0.1 Services	SERVICE CONNECTIONS	9/1/2011	0.979555	18.00	38	0.03947	(157,892.00)	(154,597.24)	(6,102.52)
NE18 (Spring Valley) 302 W. Spring Road			9/1/1974	0.214679	462.00	32	0.00000	(15,501.00)	(3,327.73)	(3,327.73)
NEB (Industrial Park #1 Clemson Road Ext)	4/1/1981	0.358527	363.00	32	0.99740	(53,494.00)	(21,119.25)	(21,119.25)	(21,119.25)	(21,119.25)
NE7 (Industrial Park #2 129 Runnymede Drive)	4/1/1981	0.358527	363.00	32	0.99740	(137,383.00)	(54,379.85)	(54,379.85)	(54,379.85)	(54,379.85)
NE11 (Long Creek #1) 204 Columbia Drive E	6/1/1981	0.358527	381.00	32	0.99219	(18,986.00)	(7,507.25)	(7,507.25)	(7,507.25)	(7,507.25)
NE13 (Long Creek #3) 2000 Longtown Road	6/1/1981	0.358527	381.00	32	0.99219	(70,911.75)	(27,911.75)	(27,911.75)	(27,911.75)	(27,911.75)
NE2 (Braxford Crossing) 700 N. Springs Road	4/17/1985	0.468548	355.00	32	0.87240	(70,751.00)	(28,623.67)	(28,623.67)	(28,623.67)	(28,623.67)
NE15 (North Crossing) 222 N. Crossing Drive	12/1/1985	0.468548	327.00	32	0.85156	(28,443.00)	(12,389.82)	(12,389.82)	(12,389.82)	(12,389.82)

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Palmetto of Richland County, LLC

Table 3. Development of Funds Pending Regulatory Outcome and Accumulated Amortization as of February 28, 2013

NARUC Account [1]	Subaccount [2]	Location [3]	In Service Date [4]	Trend Factor [5]	Age at 2/28/2013 [6]	Service Life [7]	Accrued Factor [8]	Reproduction Cost [9]	Original Cost FPRO [10]	Accum. Amort. FPRO [11]
354.3 Structures and Improvements										
354.3 Structures and Improvements	NE6 (Holy Ridge)	800 Longtown Road	2/1/1995	0.663331	217.00	32	0.56510	(18,966.00)	(12,586.43)	(7,112.64)
354.3 Structures and Improvements	NE4 (Crescent Lake)	1 Crescent Lake Court	7/1/1995	0.663331	212.00	32	0.55208	(39,817.00)	(26,423.81)	(14,588.15)
354.3 Structures and Improvements	NE3 (Brookhaven)	26 Warwick Court	10/1/2005	0.680441	69.00	32	0.23177	(103,037.00)	(87,626.86)	(20,309.36)
354.3 Structures and Improvements	NE9 (Ivy Square)	258 Long Green Park	11/1/2008	0.937545	52.00	32	0.13542	(159,571.00)	(149,604.95)	(20,259.00)
NET (Industrial Park #1) Clemson Road Extent:										
NET13 (Long Creek #3) 2000 Longtown Road	4/1/1981	0.775466	167.00		18	0.77315	(274,737.00)	(199,334.04)	(154,114.74)	
NET13 (Long Creek #3) 2000 Longtown Road	6/1/1981	0.725466	165.00		18	0.76389	(319,143.00)	(231,527.31)	(176,851.14)	
NET6 (Holy Ridge)	800 Longtown Road	2/1/2012	1		13.00	18	0.05919	(37,932.00)	(2,282.94)	
NE4 (Crescent Lake)	1 Crescent Lake Court	7/1/2012	1		8.00	18	0.03704	(79,634.00)	(2,949.41)	
NET8 (Industrial Park #2) Clemson Road Extent:										
NET12 (Long Creek #2) 129 Runnymede Drn	4/1/1993	0.725466	167.00		18	0.7715	(106,969.00)	(77,616.85)	(60,009.32)	
NET12 (Long Creek #2) 129 Runnymede Drn	6/1/1993	0.725466	165.00		18	0.76389	(37,293.00)	(26,389.56)	(20,616.98)	
NET11 (Long Creek #1) 204 Columbia Drive E	6/1/1993	0.725466	165.00		18	0.76389	(102,313.16)	(78,155.85)		
NET2 (Bradford Park)	700 N. Springs Road	4/1/2003	0.601235		119.00	18	0.56993	(141,031.00)	(62,254.03)	
NET15 (North Crossing) 222 N. Crossing Drive	12/1/2003	0.601235	111.00		18	0.51389	(52,866.00)	(42,374.10)	(21,775.56)	
NET3 (Brookhaven)	26 Warwick Court	10/1/2005	0.680441		89.00	18	0.41204	(206,075.00)	(175,254.61)	
NE9 (Ivy Square)	258 Long Green Park	11/1/2008	0.937545		52.00	18	0.24074	(319,210.83)	(298,210.83)	
NET18 (Spring Valley)	302 W. Spring Road	9/1/2010	0.949533		30.00	18	0.15889	(31,002.00)	(29,437.41)	(4,088.55)
Total								(43,300,584.00)	(27,319,043.85)	(10,880,877.55)

Palmetto of Richland County, LLC

Table 4, Property Records as of February 28, 2013

Function [1]	NARUC Account [2]	SubAccount [3]	Division [4]	Location [6]	Sys No. [or Inv. No.] [6]	Retirement Date [7]	In Service Date [8] [W]	In Service Year [9] [Y]	Original Cost [10] \$	NARUC Guideline Life [13] [Y]	Type [14]	Quantity [15]
3 Pumping Plant												
3.1 Pumping Plant	354.2 Structures and Improvements			302 W. Spring Valley	9/17/1974	1975	1974	9	2,640,000.00	25 H.P.	22 L.H. Station - Structure	
3.2 Pumping Plant	354.3 Structures and Improvements			NES Industrial Park #2)	4/7/1981	1981	1981	4	23,221,677	22 L.H. Station - Structure		
3.3 Pumping Plant	354.3 Structures and Improvements			Chemists Road Extension	6/1/1981	1982	1981	6	3,233,291	22 L.H. Station - Structure		
3.4 Pumping Plant	354.3 Structures and Improvements			NES Industrial Park #2)	6/1/1981	1982	1981	6	3,020,655	22 L.H. Station - Structure		
3.5 Pumping Plant	354.3 Structures and Improvements			238 Calhoun Drive E,	6/1/1981	1982	1981	5	3,233,291	22 L.H. Station - Structure		
3.6 Pumping Plant	354.3 Structures and Improvements			7001 N. Spring Hill Road	4/7/1985	1985	1985	4	69,220,270	22 L.H. Station - Structure		
3.7 Pumping Plant	354.3 Structures and Improvements			2212 N. Crossing Drive	7/21/1985	1986	1985	12	36,234.3	22 L.H. Station - Structure		
3.8 Pumping Plant	354.3 Structures and Improvements			202 Longmeadow Lane	2/7/1985	1986	1985	2	13,847,99	22 L.H. Station - Structure		
3.9 Pumping Plant	354.3 Structures and Improvements			128 S. Hwy 1 (Levy)	12/11/1985	1986	1985	5	21,620.52	22 L.H. Station - Structure		
3.10 Pumping Plant	354.3 Structures and Improvements			26 Wando St. Court	12/11/1985	1986	1985	5	28,145	22 L.H. Station - Structure		
3.11 Pumping Plant	354.3 Structures and Improvements			25 Wando St. Court	12/11/1985	1986	1985	5	56,099.82	22 L.H. Station - Structure		
3.12 Pumping Plant	354.3 Structures and Improvements			28 Long Green Parkway	7/6/2009	2009	2008	13	154,070.25	22 L.H. Station - Structure		
4 Total Collection System												
5 Total Equipment												
5.1 Dewatering Equipment	201 Industrial Park #1)			5/1/1981	1959	1959	1959	4	218,620.50	14 L.H. Station - Equipment		
5.2 Dewatering Equipment	202 Longmeadow Lane			6/1/1981	1959	1959	1959	6	253,320	14 L.H. Station - Equipment		
5.3 Dewatering Equipment	203 Calhoun Drive E,			2/1/2012	2012	2012	2012	2	41,650.00	14 L.H. Station - Equipment		
5.4 Dewatering Equipment	1 Crested Lake Court			7/2/2012	2013	2012	2012	7	87,220,32	14 L.H. Station - Equipment		
5.5 Dewatering Equipment	Clayton Road Extension			4/1/1989	1989	1989	1989	4	85,121.21	14 L.H. Station - Equipment		
5.6 Dewatering Equipment	129 Reinforced Drive			6/1/1989	2000	1989	1989	6	39,559.40	14 L.H. Station - Equipment		
5.7 Dewatering Equipment	130 Reinforced Drive			4/1/1989	2000	1989	1989	6	11,226.57	14 L.H. Station - Equipment		
5.8 Dewatering Equipment	129 Reinforced Drive			4/1/1989	2000	1989	1989	6	11,226.57	14 L.H. Station - Equipment		
5.9 Dewatering Equipment	200 M. Seminary Drive			2/1/2000	2003	2003	2003	4	12,657.20	14 L.H. Station - Equipment		
5.10 Dewatering Equipment	221 N. Crossing Drive			12/1/2003	2006	2003	2003	12	192,197.41	14 L.H. Station - Equipment		
5.11 Dewatering Equipment	26 Wando St. Court			10/1/2005	2009	2005	2005	10	75,150.00	14 L.H. Station - Equipment		
5.12 Dewatering Equipment	28 Long Green Parkway			11/1/2006	2011	2011	2010	9	328,162.15	14 L.H. Station - Equipment		
5.13 Dewatering Equipment	302 W. Spring Valley			9/1/2010					22,284.11	14 L.H. Station - Equipment		

Palmetto of Richland County, LLC

Table 5., Property Records as of February 28, 2013 - Funds Pending Regulatory Outcome

Function (1)	NARUC Account (2)	Subaccount (3)	Division (4)	Location (5)	Sys No. (Inv. No.) (6)	Retirement Date (7)	In Service Date (8)	In Service Year (9)	In Service Month (10)	In Service Year (11)	In Service Month (12)	NARUC Guideline Life (13)	Type (14)	Quantity (14)	Funds Pending Regulatory Outcome (15)	
Total Collection System																
3 Pumping Plant	354.3 Structures and Improvements	NE 18 (Spring Valley)	302 W. Spring Road	Chammon Road Extension	SU/1974 4/7/1981	1974 1981	1975 1981	1974 1981	9 4	32 L.R. Station - Surface					Q2(27,72) (11,17,30)	
3 Pumping Plant	354.3 Structures and Improvements	NE 17 (Industial Park #2)	123 Long Creek #72	Chammon Road Extension	KV/1981	1981	1981	1981	4	32 L.R. Station - Surface					(54,27,35)	
3 Pumping Plant	354.3 Structures and Improvements	NE 17 (Long Creek #72)	2001 Long Creek Dr.	Chammon Road Extension	KV/1981	1981	1981	1981	6	32 L.R. Station - Surface					(7,29,26)	
3 Pumping Plant	354.3 Structures and Improvements	NE 17 (Long Creek #72)	123 Long Creek #72	Chammon Road Extension	KV/1981	1981	1981	1981	6	32 L.R. Station - Surface					(7,29,26)	
3 Pumping Plant	354.3 Structures and Improvements	NE 15 (Black Rock Park)	700 N. Spring Road	Chammon Road Extension	6/1/1981	1981	1985	1985	4	32 L.R. Station - Surface					(6,12,10)	
3 Pumping Plant	354.3 Structures and Improvements	NE 15 (Black Rock Park)	222 N. Crossing Driv	Chammon Road Extension	T2/1985	1985	1985	1985	12	32 L.R. Station - Surface					(3,12,9)	
3 Pumping Plant	354.3 Structures and Improvements	NE 15 (Black Rock Park)	600 Longwood Road	Chammon Road Extension	2/2/1985	1985	1985	1985	2	32 L.R. Station - Surface					(1,12,8)	
3 Pumping Plant	354.3 Structures and Improvements	NE 15 (Black Rock Park)	600 Longwood Court	Chammon Road Extension	11/1/1985	1985	1985	1985	7	32 L.R. Station - Surface					(1,12,8)	
3 Pumping Plant	354.3 Structures and Improvements	NE 15 (Black Rock Park)	600 Longwood Court	Chammon Road Extension	11/1/1985	1985	1985	1985	10	32 L.R. Station - Surface					(1,12,8)	
3 Pumping Plant	354.3 Structures and Improvements	NE 15 (Black Rock Park)	288 Long Green Parkway	Chammon Road Extension	11/1/2008	2008	2008	2008	11	32 L.R. Station - Surface					(1,12,8)	
Water Treatment Equipment																
3 Pumping Plant	371.3 Pumping Equipment	NE 18 (Residential Park #1)	Chammon Road Extension	Chammon Road Extension	AU/1981 6/1/2012	1989 2012	1999 2012	1999 2012	4	16 L.R. Station - Equipment					5 HP, (189,22,49)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	123 Reservoir Lake	Chammon Road Extension	7/1/2012	2012	2	16 L.R. Station - Equipment	2	16 L.R. Station - Equipment					(2,12,10)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	123 Reservoir Lake	Chammon Road Extension	4/1/1993	1993	1999	1999	4	16 L.R. Station - Equipment					(7,6,1,4)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	123 Reservoir Lake	Chammon Road Extension	6/1/1993	1993	1999	1999	6	16 L.R. Station - Equipment					(7,6,1,4)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	123 Reservoir Lake	Chammon Road Extension	10/1/1993	1993	1999	1999	6	16 L.R. Station - Equipment					(6,12,10)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	222 N. Crossing Drive	Chammon Road Extension	4/1/2000	2000	2000	2000	4	16 L.R. Station - Equipment					(2,12,10)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	288 Long Green Parkway	Chammon Road Extension	12/1/2000	2000	2000	2000	4	16 L.R. Station - Equipment					(2,12,10)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	288 Long Green Parkway	Chammon Road Extension	12/1/2005	2005	2005	2005	12	16 L.R. Station - Equipment					(15,25,49)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	288 Long Green Parkway	Chammon Road Extension	1/1/2009	2009	2009	2009	11	16 L.R. Station - Equipment					(15,25,49)	
3 Pumping Plant	371.3 Pumping Equipment	NE 17 (Residential Park #1)	288 Long Green Parkway	Chammon Road Extension	5/1/2010	2010	2010	2010	9	16 L.R. Station - Equipment					(15,25,49)	